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Town of Greenland

2017 Annual Report



For the year ended December 31, 2017

TOWN OF GREENLAND

Town Clerk/Tax Coll.	Office Hours	Monday	10:00 AM - 6:00 PM
431-7111 ext. 1		Tuesday - Friday	8:30 AM - 4:30 PM
Town Office	Office Hours	Monday - Friday	8:30 AM - 4:30 PM
431-7111			
430-3761 (Fax)			
Building Inspector		Monday - Friday	7:30 AM - 4:00 PM
431-3070 or 431-7111 ext. 107			
Police Department	Office Hours	Monday - Friday	9:00 AM – 4:00 PM
431-4624			
Emergency			
911			
Health Officer		799-0799	
Animal Control Officer		431-4624	
Weeks Library	Hours	Monday - Thursday	10:00 AM - 8:00 PM
436-8548		Friday	10:00 AM - 5:00 PM
Email: weekspl@comcast.net		Saturday	9:00 AM - 1:00 PM
Website: www.weekslibrary.org			
Twitter: http://twitter.com/WeeksPubLibrary			

Meetings

<u>Board</u>	<u>Location</u>	<u>Date</u>	<u>Time</u>
Selectmen	Town Office	Every other Monday	7:00PM
Planning Board	Town Office	1 st & 3 rd Thursdays	7:00PM
Zoning Board	Town Office	3 rd Tuesday	7:00PM
Conservation Comm.	Town Office	2 nd Wednesday	7:00PM
Library Trustees	Weeks Library	2 nd Tues., Childs. Room	4:30PM
Fire Department	Fire Station	2 nd , 3 rd , 4 th Tuesdays	6:30PM
School Board	Greenland School	3 rd Monday	6:30PM
Recreation Comm.	Greenland School	1 st Wednesday	7:00PM
Budget Committee	Town Office	As needed / posted	
Mosquito Control	Town Office	As needed / posted	
Trustee of Trust Fund	Town Office	As needed / posted	
Cemetery Trustees	Town Office	4 th Tuesday	7:00PM

Visit the Town of Greenland's website: www.greenland-nh.com for meeting agendas, minutes, important forms and up-to-date information.

This report is available online (see above for website address).

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Annual Reports

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Town of Greenland

New Hampshire

**FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2017**

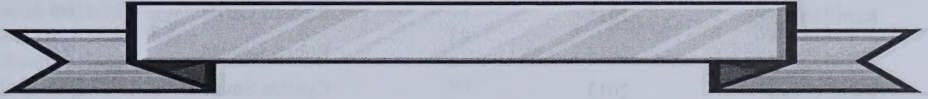
AS COMPILED BY THE TOWN OFFICERS

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~ DEDICATION ~

This year's Annual Report is dedicated to the memory of the following persons who served in Town government positions - both elected and appointed, as well as those persons who were active in community service. An appreciative community honors their years of public service.



« Edith Lovering 07/11/17 »



Edith was a very respected and dedicated member of our community. She was a founding member of the Women's Alliance and an organizing member of the Greenland Women's Fire Auxiliary. Edith volunteered at the Greenland School Library and was recognized as the Citizen of the Year in 2001. She was also very proud to be the holder of Greenland's Boston Post Cane in 2017. Edith was community spirited, fun loving and patriotic. She will be greatly missed.

« Walter "Carl" Maines 11/09/17 »



Carl was well known from his 17 years at the Greenland Transfer Station. He was loved by all for sparking light conversation, while helping residents unload their trash. Carl also loved handing out "cookies" to his many four-legged visitors. He will be missed by all who knew him.

~ GREENLAND CITIZEN OF THE YEAR ~

Anne Beauchemin	2017	Bonnie Gardner	1998
Paul F. Hughes	2016	Carl & Mary Mueller	1997
Kathleen Rugg	2015	Richard Carlin	1996
Sheila Pratt	2014	Robert Grodan	1995
Ralph Cresta	2013	Cynthia Smith	1994
Donna Lee Lewis	2012	Roy & Violet Chisholm	1993
Dick & Barbie Hazzard	2011	Carol Sanderson	1991
Robert Krasko	2010	Luther Preston	1990
Mo & Colleen Sodini	2009	Chip Hussey	1989
George P. Hayden	2008	Sharon Fernald	1988
Marie Hussey	2007	Duncan Brackett	1987
Laurie Lebar	2006	Lena Kohlhase	1986
Luther Preston	2005	Herbert Wilson	1985
Jerrian Hartmann	2004	Paul C. Hughes	1984
Shirley G. Hoonhout	2003	Philip Rowe	1984
Ruth Barnes	2002	Edna Weeks	1983
Edith Lovering	2001	Frederick Bourassa	1982
Ann Mayer	2000	Frank Richards	1981
Trudy Beck	1999		

Sponsored by the Greenland Women's Club



Anne Beauchemin (center), 2017 Citizen of the Year

~BOSTON POST CANE RECIPIENTS~

<u>NAME</u>	<u>AGE WHEN PRESENTED</u>	<u>DATE OF DEATH</u>
Josiah Edgerly	94	08/11/1911
Rev. Dr. Edward Robie	89	09/20/1917
Edward A. Libby	81	11/15/1928
Mrs. Abby D. Littlefield	90	11/12/1931
George H. Berry	82	12/05/1934

Greenland's Post Cane was lost after Mr. Berry's death. Rev. Sion M. Lynam, Community Church Pastor from 1949 – 1964, bought it at a rummage sale, and took it with him to the State of New York when he retired. After the Greenland Historical Society was organized in 1967, Mr. Lynam returned the Post Cane to the Town.

Mrs. Mary J. Bouchard	94	09/10/1968
Mrs. Jennie L. Haines	95	08/14/1970
Mrs. Alice C. Reynolds	93	02/12/1975
Mrs. Florence M. Ireland	94	10/11/1980
Mrs. Bertha I. Norton	95	11/04/1982
Mrs. Emma J. Ladd	93	08/28/1984
Miss Edna G. Wilcox	91	10/25/1986
Richard B. Carlton	92	01/28/1989
Mrs. Edith M. Fisher	95	03/13/1990
Mrs. Anna F. McGrath	92	01/13/1992
Mrs. Edith G. Gardner	93	09/09/1993
Frank M. Emery, Sr.	94	03/20/1997
A. Parker Twombly	94	03/17/2002
Mrs. Rosamond Hughes	95	06/25/2003
Mrs. Dorothy A. Dowling	93	03/18/2004*
Mrs. Palmyre Sirois	97	09/01/2015
Mrs. Edith Lovering	98	07/11/2017
Elmer M. Sewall (Presented on 09/18/2017)	98	

* The Post Cane was not presented between the years 2004 and 2009.



Edith Lovering at presentation of Boston Post Cane



Elmer Sewall being presented with the Boston Post Cane

~ ELECTED AND APPOINTED OFFICIALS ~

MODERATOR

Dean Bouffard	Term Ends	2018
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TOWN CLERK-TAX COLLECTOR

Marguerite "Marge" Morgan	Term Ends	2019
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Amy Bauer, Deputy

BOARD OF SELECTMEN

Vaughan Morgan, Chairman	Term Ends	2019
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James Rolston, Vice Chairman	Term Ends	2018
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Robert "Chip" Hussey	Term Ends	2020
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Chester Deorocki	Term Ends	2020
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Paul Sanderson	Term Ends	2019
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TREASURER

Tina Miles	Term Ends	2018
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SUPERVISORS OF THE CHECKLIST

Coleen Penacho	Term Ends	2018
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Joseph Philbrick	Term Ends	2020
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Winston "Gus" Gouzoules	Term Ends	2022
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NH STATE SENATE (District 24)

Senator Dan Innis	(603) 271-3077 dan.innis@leg.state.nh.us
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NH STATE REPRESENTATIVES

Dennis Malloy (District 23)	Greenland Office (603) 970-1827 dennis.malloy@leg.state.nh.us
Tamara Le (District 31)	N. Hampton Office (603) 964-6403 tamara.le@leg.state.nh.us

U.S. REPRESENTATIVE

Carol Shea-Porter	(202) 225-5456
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Anne Custer	(202) 225-5206
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U.S. SENATOR

Maggie Hassan (D-NH)	(202) 224-3324
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Jeanne Shaheen (D-NH)	(202) 224-2841
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BOARD OF ADJUSTMENT

John Samonas, Chairman (resigned 12/ 17)	Term Ends	2019
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Lizbeth Cummings, Vice Chairman	Term Ends	2020
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Stephen Gerrato	Term Ends	2018
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George Baryames	Term Ends	2018
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Leonard Schwab	Term Ends	2019
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TRUSTEES OF THE TRUST FUNDS

Coleen Penacho	Term Ends	2018
Dennis Malloy	Term Ends	2019
Richard Rugg	Term Ends	2020

CEMETERY TRUSTEES

David Gill, Chairman	Term Ends	2018
Michele Kaulback	Term Ends	2020
Robert Ellwood	Term Ends	2018
Paul Hayden, Sexton		

PLANNING BOARD

Stu Gerome, Chairman	Term Ends	2020
Rich Winsor, Vice Chairman	Term Ends	2018
Dave Moore	Term Ends	2019
Courtney Homer	Term Ends	2018
John McDevitt	Term Ends	2018
Scott Baker	Term Ends	2018
Paul Sanderson, Selectmen's Representative	Term Ends	2018
Stephan Gerrato, Rockingham Planning Commissioner		

LIBRARY TRUSTEES

Dale Rockefeller, Co-Chairman	Term Ends	2019
Jonathan Dowling	Term Ends	2020
Marcia McLaughlin	Term Ends	2019
Karen Mason	Term Ends	2018
Stephanie Jaggars	Term Ends	2018

CONSERVATION COMMISSION

Laura Byergo, Chairman	Appointment Ends	2019
Bill Bilodeau, Vice Chairman	Appointment Ends	2018
Robert "Chip" Hussey	Appointment Ends	2018
Sarah Rowe	Appointment Ends	2020

BUDGET COMMITTEE

Robert Krasko, Chairman	Term Ends	2018
Jamie Connelly, Vice Chairman	Term Ends	2018
Kristen Syphers	Term Ends	2018
Tibby Cail	Term Ends	2020
Stephen McKenzie	Term Ends	2020
Don Miller	Term Ends	2020
Mark Connelly	Term Ends	2019
Sharon Hussey-McLaughlin	Term Ends	2019
Patricia Porter	Term Ends	2019
Robert "Chip" Hussey	Selectmen's Rep.	
Patrick Walsh/Sarah Huestis/Randy Bunnell	School Board Rep.	

RECREATION COMMITTEE

Erica Rahn, Co-Chairman (resigned 3/2017)	Appointment Ends	2017
Sharon Hussey-McLaughlin, Chairman	Appointment Ends	2019
Steve Sargent	Appointment Ends	2018
Kenneth Avery	Appointment Ends	2018
Matt Gladu	Appointment Ends	2019
Erika Coombs	Appointment Ends	2019
Adam Bottrill	Appointment Ends	2020
Chester Deorocki	Selectmen's Representative	

TOWN ADMINISTRATOR

Karen Anderson

CHIEF OF POLICE

Tara Laurent

CHIEF OF FIRE DEPARTMENT

Ralph Cresta

BUILDING INSPECTOR/CODE ENFORCEMENT

James Marchese

EMERGENCY MANAGEMENT DIRECTOR

Timothy Collins

TOWN COUNSEL

Peter Loughlin, Esquire

HEALTH OFFICER

Martha Wassell
Jeffrey Canfield, Deputy

HIGHWAY SAFETY COMMITTEE

Police Chief Tara Laurent
Amy Bauer
Marguerite Morgan
James Marchese

~ TOWN OF GREENLAND, NH ~
2017
MINUTES OF DELIBERATIVE SESSION

On Saturday, February 6, 2017, at 9:05 a.m., the Deliberative Session of the Town of Greenland was convened at the Greenland Central School. Moderator, Dean Bouffard, called the meeting to order and reminded registered voters to sign in with the Supervisors of the Checklist. Mr. Bouffard explained that the purpose and procedure for this Deliberative Session was to hear the explanation, participate in the discussion and debate each of the following Warrant Articles, per RSA 40:13. All Warrant Articles considered at this Deliberative Session, as they may be amended, will be placed on the Official Ballot for a vote at the Second Session, on March 14, 2017, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.

Mr. Bouffard then led those in attendance in the Pledge of Allegiance. Town Officials, who were seated up front were introduced by Mr. Bouffard, as follows: Selectmen – Vaughan Morgan, Kevin Forrest, Paul Sanderson, John McDevitt and Jim Rolston; Karen Anderson, Town Administrator; Marge Morgan, Town Clerk; and Chip Hussey, Planning Board Member, who will answer any questions regarding the Zoning Articles.

Mr. Bouffard explained that this is the Deliberative Session, per RSA 40:13-SB2 that was adopted by the Town. The second session will be on March 14, 2017, when the Town will vote on the Warrant Articles that can be found in the Voters' Guide. He explained that there is no strict set of rules to be followed at this meeting, only the laws of the State of New Hampshire and general rules of parliamentary practice. The article will be read and one of the Selectmen will comment on the purpose of the article. At that time, comments, amendments, etc. will be taken from the floor. He further explained and requested that voters should state their name and street address when voicing an opinion for or against an article, suggesting an amendment or making a comment regarding the Article. Comments should be made courteously, with no personal attacks or use of inappropriate language or repetition on these articles. He requested that one amendment at a time be voted on before any additional amendment be considered and that a written copy of the amendment be given to the Town Clerk. The final vote on the Articles will take place on March 14, 2017, as they appear on the Warrant or as amended today. He requested that voters stick to the article being discussed. With regard to the Warrant Articles appropriating money, and, in particular Article 11- Town Budget, the Budget cannot be increased by more than 10% of the Budget Committee's recommendation pursuant to State Law. The dollar amount representing the 10% is \$449,186.

Article 1: Election of Officers

To choose the following officers for the coming year:

Selectman (2) for three years; Town Treasurer (1) for one year; Budget Committee (3) for three years; Planning Board (1) for three years; Zoning Board (1) for three years; Trustee of the Trust Funds (1) for three years; Cemetery Trustee (1) for three years; Library Trustee (1) for 3 years; Library Trustee (2) for one year.

There being no discussion or questions,

Article 1 will be placed on the ballot as written.

Articles 2 through 10 are amendments to the Zoning Ordinance recommended by the Planning Board and will appear on the ballot in the form presented in the Warrant.

Mr. Frank Manter, Dearborn Road, questioned Article 03-Zoning and wanted to know why the zoning was being changed from Residential to Commercial A. Mr. Hussey explained that it was done to bring the lot at 29 Cemetery Lane into compliance with the current zoning on Cemetery Lane. Mr. Manter wanted to go on record that he objected and would be voting against this Article.

Article 11: Operating Budget

Shall the Town of Greenland raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,151,127? Should this Article be defeated, the default budget shall be \$3,960,642, which is the same as last year, with certain adjustments required by previous action of the Town of Greenland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Mary McDonough, Chairperson of the Budget Committee, explained that the changes to the budget were due to the increase in coverage for the Fire Department with EMT personnel from two (2) people 8 hours per day to two (2) people 12 hours per day, 7 days per week -\$73,156. In addition the budget includes an eighth police officer with benefits -\$93,137. There are increases in the NH Retirement of \$84,014; employee wage increases of 2.25% - \$20,291; Public Works equipment purchases of \$30,000, used backhoe - \$25,000 and a 4-wheeler - \$5,000. Mrs. McDonough stated after reviewing the Budget with the Budget Committee, they felt the increases were valid and were reasonable requests. The Budget Committee recommends the Operating Budget.

Mr. James Connelly, Charles Drive, member of the Budget Committee, made a motion to make an amendment to increase the Operating Budget by \$2,500 to reinstate the Town Administrator's stipend. It was seconded by Mr. John Penacho.

Mrs. McDonough stated that this was a stipend for welfare administration and it was in addition to the regular salary. She asked Mr. Sanderson to explain the Board's reasoning. He explained that presentation in previous budgets was for a stipend of \$2500 for the welfare officer. This was taken out as a stipend as the Board felt that we should not have employees getting paid different amounts for the duties they have been assigned to do.

Mr. Bouffard asked for a vote on the amendment to increase the Operating Budget by \$2500. (This would make the Operating Budget \$4,153,627.)

The Amendment to Article 11 was adopted.

Mark Connolly, 53 Meadow Lane, questioned the budget line for longevity, as to how it came into existence and was it ever voted on by the citizens.

Paul Sanderson stated he was advised by the Town Administrator that three years ago it was made part of the Town's Personnel Policy. Mrs. Lizbeth Cummings, Town Bookkeeper, stated that the longevity bonuses were included in the Budget for the last 2 years. Therefore, they were voted on by the Town. She further explained the reasoning behind the Longevity Policy was that it was a way of showing appreciation for those all employees who have been a part of the town for 10 or more years and especially for those employees (part time) who do not receive any other benefits through education, health insurance, etc.

There being no further discussion, Article 11 will appear on the Ballot, as amended, for the Town Election.

Mr. John Penacho made a motion to take Article 21 out of order. Seconded by Mr. Vaughan Morgan. Mr. Bouffard asked for a vote on considering Article 21 out of order and it was passed. Article 21 was taken out of order.

Article 21: Police Equipment

To see if the town will vote to raise and appropriate the sum of \$2,000 to be added to the Police Equipment Capital Reserve Fund established in 2013.

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

Mr. Morgan spoke in favor of Article 21. It comes up each year, and he explained that this fund was for the replacement of bullet proof vests worn by our officers to keep them safe. They need to be replaced due to deterioration caused by wear. The last time they were replaced was 2012.

There being no further discussion, Article 21 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

Mr. Kevin Forrest made a motion to take Article 19 out of order. Seconded by Mr. Vaughan Morgan. Mr. Bouffard asked for a vote to consider Article 19 out of order and it was voted to take Article 19 out of order.

Article 19: Professional Fees

To see if the Town will vote to raise and appropriate the sum of \$25,000 for the purpose of environmental, legal or engineering consultants to assist the Town of Greenland relative to the Coakley Landfill.

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

Mr. Forrest explained that this Article was the hottest topic on the warrant for the community today and the reason for the Article is due to the health and safety concerns about the water in the area of the superfund site, the Coakley Landfill. The question remains as to the increase of cancer in the Seacoast area and whether or not these contaminants have caused it. These funds will be used to retain the professional services the town needs to insure that the residents in the area of the superfund site have safe ground water and safe drinking water. The Board has been receiving updates from the Coakley Group, EPA and other State regulatory agencies; have established public forums to answer questions and concerns both current and future; have made site visits. The Board of Selectmen currently have formally asked the Coakley Group to provide safe drinking water, as they are the responsible parties in this case. Their response was that no health hazards exist. With the results of this request, the Town is asking for these funds to retain professional services to help us with this concern. The Board recommended the amount of \$25,000 in order to get this under consideration by the Budget Committee. There have been discussions from residents who think that the town should file lawsuits and go after the Coakley Group and others who don't feel it is the Town's responsibility to expend any funds as no wells in the area have tested above established limits. The Select Board has stated that it is their first responsibility to protect the health and welfare of our residents and they will not sit by and not respond to the residents' concerns. The Board needs evaluation of all the facts and professional services to help us develop a strategy or course of action, possibly legal, which the town can develop to deal with this issue. This all comes at a cost for the review, evaluation, site visits, meetings, legal representation,

consultants and engineering to develop a strategy for a concrete plan, which will be phase one. This will give the Board a solid plan to address this issue. This first phase could cost upwards of \$100,000, significantly more than the \$25,000 that is proposed today. Mr. Forrest spoke further that the question is not what course of action to take, but the amount of money to be expended to develop a course of action.

Mr. John Penacho agreed with the discussion that Mr. Forrest presented. He has also attended meetings in Portsmouth and with the State Agencies and feels that the comments made were not in favor of the town.

Mr. Penacho made a motion to increase the amount of Article 19 by \$50,000 increasing the total appropriation to \$75,000. It was seconded by Vaughan Morgan.

There followed a discussion by several residents who explained their concerns, frustrations, advice and their support of this amendment to increase the appropriation.

Paul Sanderson asked if Mr. Penacho would consent to changing the wording of the amendment to “the purpose of retaining environmental consultants, etc.” Mr. Penacho consented to the addition of the word “retaining”.

Mr. Bouffard read Article 19 as amended “To see if the Town will vote to raise and appropriate the sum of \$75,000 for the purpose of retaining environmental, legal or engineering consultants to assist the Town of Greenland relative to the Coakley Landfill.

Amendment to Article 19 was adopted unanimously.

There being no further discussion, Article 19 will appear on the Ballot as it appears in the Warrant, as amended.

Article 12: Purchase New Truck

To see if the town will vote to raise and appropriate the sum of \$75,000 for the purpose of replacing the Town’s 2009 GMC truck, plow and sander with a new GMC 3500 diesel truck with dump rack body, plow and sander for the Town’s property maintenance needs. (Majority vote required)

**Recommended by the Board of Selectmen
Not Recommended by the Budget Committee**

Mr. Paul Sanderson explained the need to replace this vehicle was due to the fact that it needs significant repairs to the dump body. The purchase will provide the town with a diesel truck, which has a heavier towing capacity, and a rack body that will improve the efficiency of the department. Selectmen feel that it is time to replace this vehicle in order to meet the needs of the town. There being no further discussion,

The Article will appear on the Town Ballot as written.

Article 13: Road Improvements

To see if the town will vote to raise and appropriate the sum of \$300,000 for the purpose of reconstructing/paving town roads. This sum to come from fund balance, no amount to be raised from taxation.

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

Mr. John McDevitt explained that the Town had contracted Underwood Engineering to present to the town a comprehensive study and road management plan, which will be used to determine the roads that are in need of paving in 2017. He explained that the roads are rated by priority based on levels of need. The Selectmen will review this list on an annual basis to determine the roads that are the highest priority. The report prepared by Underwood is available at the Town Hall for perusal by the residents.

Mr. David Wolowitz commended the Board of Selectmen for their work in having a comprehensive study done to determine the repairing and/or replacing the infrastructure of his road and the other roads in town that are in disrepair.

There being no further discussion,

The Article will appear on the Town Ballot as written.

Article 14: Library Expansion CRF

To see if the Town of Greenland will vote to raise and appropriate the sum of \$35,000 to be added to the Weeks Public Library Capital Reserve Fund previously established in 2007 for the purpose of funding the future growth of the Weeks Public Library. This sum to come from December 31, 2016, fund balance. No amount to be raised from taxation.

**Recommended by the Selectmen
Recommended by the Budget Committee**

Mr. Jim Rolston stated that the purpose of this Article is to add funds to an existing trust fund. The balance in this fund is \$550,000. There are definite plans to expand the library that will be presented in the next year or two. Putting this money in the fund will prevent having to raise additional money for a new library.

Ms. Tibby Fogarty Cail questioned the source of funds. How the amount, issue/need is determined to be removed from the unreserved fund balance and, if there is any wiggle room to switch the need from one need to another, if there was a greater need or more of a priority. Mr. Sanderson explained that the amount in this fund is determined by the Department of Revenue; he further explained that this dollar amount may be used in order to keep a healthy balance to protect the town from any risk or may be used if there was an unacceptable raise in our tax rate. The amount, not to be exceeded for this year, is \$425,000. Mrs. Coleen Penacho, Trustee of the Trust Funds, further explained the amounts deposited in any one of these Trust Funds, cannot be used for any other purpose, but only the purpose for which the fund was established. There is no wiggle room with these funds.

There followed a discussion by several of the residents and members of the Budget Committee both for and against raising the appropriation or keeping the appropriation as stated in the warrant.

Mr. Leonard Schwab made a motion to increase the appropriation on Article 14 from \$35,000 to \$70,000. It was seconded.

A discussion followed regarding the cost to build, the amount coming out of our unreserved fund balance, the amount of money that is needed this year within the town for school, fire station, etc.

Mr. Morgan asked if anyone had a final cost on this project and if they had plans. Mr. Rockefeller said they do not have a final figure, but the ballpark is \$3,200,000. Mr. Morgan went on to explain the Fire Department's future situation, which will involve a substantial increase in the costs that is going to be required to meet their needs. The needs of the town are going to have to be prioritized.

Mr. Bouffard asked for a vote on the amendment to raise the Article to \$70,000. The amendment was defeated.

Mr. John Penacho made a motion to remove last two lines of the article as it appears in the warrant and eliminate the words “ appropriation to come from the fund balance and will not impact the tax rate” and replace it with “ the appropriation to come from taxation”. Mr. Vaughan Morgan seconded it.

Residents spoke for and against Mr. Penacho’s motion to raise the money from taxation and not have it come out of the capital reserve fund.

Mr. Bouffard took a vote, the motion failed, therefore, the amendment is not adopted.

There being no further discussion, the article will be appear on the ballot in the form it appears in the warrant.

Article 15: Road Improvement

To see if the town will vote to raise and appropriate the sum of \$35,000 to be added to the Road Improvement Capital Reserve Fund previously established. The sum to come from December 31, 2016, fund balance. No amount to be raised from taxation. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

Mr. John McDevitt spoke in favor of this article, explaining the need to add to this capital reserve fund due to the future needs for repair and reconstruction of the town roads, as discussed previously. It presently has a balance of \$34,000.

There being no further discussion, the article will appear on the ballot in the form it appears in the warrant.

Article 16: Town Equipment

To see if the town will vote to establish a Capital Reserve Fund to be named Town Equipment Fund for the purpose of replacing or adding town capital equipment as recommended in the annual Capital Improvement Plan, to raise and appropriate Thirty-five Thousand Dollars (\$35,000) to be placed in the fund, and to appoint the Board of Selectmen as agents to expend. Appropriation to come from 2016 surplus and will not impact the tax rate. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

Mr. Paul Sanderson spoke to explain that this article was to establish a new capital reserve fund to be used as a fund to save for new mowing equipment, future heavy equipment, etc. that will be wearing out in the future. A resident questioned the need to have this fund. Mr. Sanderson explained the present equipment is wearing out and will need to be replaced. This is a rational method to set aside funds for future needs for capital expenditures for equipment. Mr. McDevitt explained further that this did not include only equipment for the property maintenance department, but also includes, computers, copiers, etc. used in the other departments of the town as well. Mrs. Penacho explained that there had previously been a fund that served the same purpose and the monies that were in the fund were used for replacement of town equipment. The monies from that fund have been expended, no additional money was put into it and the fund was closed out last year. Therefore, this fund is not an unprecedented fund and is not entirely new.

There being no further discussion, Article 16 will appear on the ballot in the form it appears in the warrant.

Mr. Paul Sanderson made a motion to restrict reconsideration of all articles considered at this point in the meeting. It was seconded by Mr. John Penacho. A vote was taken and, reconsideration of all previous articles is restricted.

Article 17: Transfer Station Equipment

To see if the Town of Greenland will vote to raise and appropriate the sum of \$20,000 to be added to the Transfer Station Equipment Capital Reserve Fund previously established. The sum to come from December 31, 2016, fund balance available. No amount to be raised from taxation. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

Mr. Vaughan Morgan explained that the 2 trash compactors at the transfer station are getting older and are going to need to be replaced. He further explained that monies have been set aside previously. However, there is a need to continue to add to this as the compactors will probably have to be replaced in 2018. The cost to replace them is \$80,000. There is \$40,000 in the fund currently.

There being no further discussion, Article 17 will appear on the ballot in the form it appears in the warrant.

Article 18: Purchase Automatic CPR Machine

To see if the town will vote to raise and appropriate the sum of \$20,000 for the purpose of purchasing a chest compression system with said fund to come from the Ambulance Special Revenue Fund. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

Mr. Vaughan Morgan explained that this equipment is a state of the art piece of equipment and will save lives. It will also allow first responders to attend to other victims. However, the wording on the article does not include training.

Therefore, Mr. Morgan made a motion to have the article amended to read "To see if the town will vote to raise and appropriate the sum of \$20,000 for the purpose of purchasing a chest compression system, related training and training equipment with said funds to come from the Ambulance Special Revenue Fund." It was seconded by Mr. Forrest.

A vote was taken and the amendment was adopted.

There being no further discussion, Article 18 will appear on the ballot in the form it appears in the warrant as amended by this meeting.

Article 20: Ambulance Billing

To see if the town will vote to raise and appropriate the sum of \$3,000 for ambulance billing expenses and authorize the withdrawal of \$3,000 from the Fire and Ambulance Special Revenue Fund created for that purpose. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

Mr. Jim Rolston explained that this is required in order to withdraw the funds associated with billing ambulance calls from the revenue that is received from the services provided. He further explained that we have an aging population with the over 55 housing development, therefore, the fund will be increasing.

There being no further discussion, Article 20 will appear on the ballot in the form it appears in the warrant.

Article 22: Seacoast Family Promise

To see if the town will vote to raise and appropriate the sum of \$500 for the purpose of assisting Seacoast Family Promise carry out their mission supporting families in need. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

Mr. Paul Sanderson explained that this is an organization that we had originally funded in the past, but there was a glitch in the way they requested assistance, so under our regular policy we have to bring it back to the town to reauthorize it again. This organization provides services directly to our town and families in need.

Mr. David Wolowitz questioned how this organization was selected to receive funding at the exclusion of others who help families in need. Mr. Sanderson explained that there are several organizations that our town supports. However, money had been appropriated for them, but due to a problem with their request, it now has to go back to the town to reauthorize the appropriation of the monies again. Mr. Wolowitz suggested that there be a list of the other charitable organizations in the Voter Guide that the town supports.

There being no further discussion, Article 22 will appear on the ballot in the form it appears in the warrant.

Article 23: Adopt All Veterans Credit

Shall the Town of Greenland vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500, the same amount as the standard or optional veterans' tax credit voted by the Town of Greenland under RSA 72:28.

Mr. Jim Rolston referred to legislation that was adopted last year by the New Hampshire legislature. Basically it is designed to fix a problem for veterans who did not happen to serve during the designated periods of war in the previous statute. Mr. Rolston supports this article as it will help veterans who did not qualify previously. There are many aging veterans who will be helped by this article. The impact to the tax rate is .04 cents.

There being no further discussion, Article 17 will appear on the ballot in the form it appears in the warrant.

Article 24: Appointment of Town Treasurer

To see if the town will vote to authorize the Board of Selectmen to appoint a town treasurer in accordance with RSA 41:26-e, rather than electing a treasurer. (Majority vote required)

Mr. Vaughan Morgan spoke in support of appointing a town treasurer. He explained that our current Treasurer, Tina Miles, is doing an excellent job handling millions of dollars. She has the skills and qualifications to handle this position. The Board felt that, due to the fact that the town is growing tremendously, in the future it would be prudent for the board to be able to interview and hire a Treasurer who has the qualifications to perform the duties required for this position.

There being no further discussion, Article 24 will appear on the ballot in the form it appears in the warrant.

Article 25: Modify Elderly Exemption

Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Greenland, based on assessed value, for qualified taxpayers to be as follows: for a person 65 years of age up to 75 years, \$90,000; for a person 75 years of age up to 80 years, \$115,000; for a person 80 years of age or older \$145,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the single taxpayer must have a net income of not more than \$37,500 or, if married, a combined net income of less than \$60,000; and own net assets not in excess of \$125,000 excluding the value of the person's residence. (Majority vote required)

Mr. Kevin Forrest explained the reason for the modification of the Elderly Exemption was due to the fact that it had not been increased for several years. Over the past few years, there have been elderly residents that no longer qualify for the exemption due to the income limits. Those residents that may be challenged by this, will now be able to reapply.

Mr. Leonard Schwab questioned this exemption regarding the eligibility of trusts. Mrs. Anderson explained that this is governed by state statute and that as long as the elderly person applying was a trustee, they would qualify. However, if the trustee was a child or another person, they would not qualify.

There being no further discussion, Article 25 will appear on the ballot in the form it appears in the warrant.

Mr. Bouffard reminded the members of the Budget Committee that there would be a meeting after the conclusion of the Deliberative Session to discuss any articles that had been amended at this meeting.

Mr. Forrest made a motion to restrict reconsideration of all remaining articles on the warrant. Motion was seconded by Mr. Rolston. A vote was taken and the motion to restrict reconsideration passed.

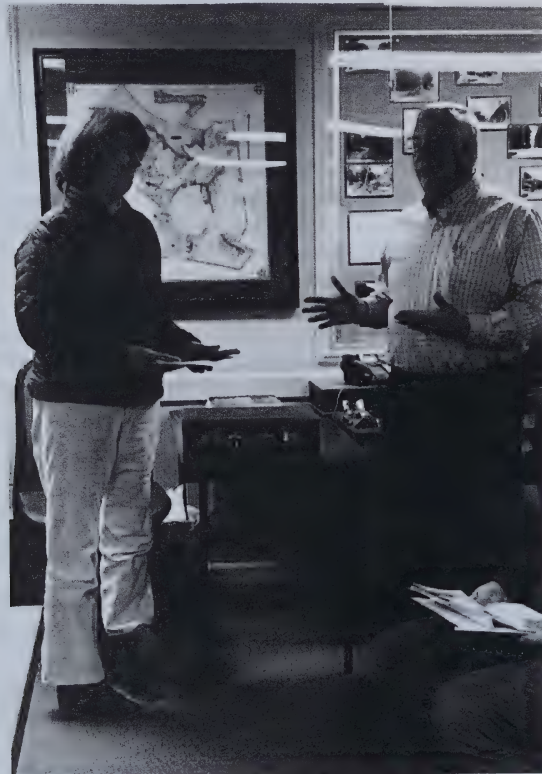
Mrs. McDonough thanked all of us for our hard work.

There being no further business to come before the meeting, a motion was made to adjourn and seconded, and it was voted to adjourn.

Meeting adjourned at 10:48 A.M.

Respectfully submitted,

Marguerite F. Morgan
Town Clerk



Award presentation to Mary McDonough for her years serving as
Chair of the Budget Committee.



Greenland

Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>

Assessor

Todd Haywood (Granite Hill Municipal Services)

Municipal Officials

Name	Position	Signature
Vaughan Morgan	Selectman	
James Rolston	Selectman	
Paul Sanderson	Selectman	
Chip Hussey	Selectman	
Chester Deorocki	Selectman	

Finance

Name	Phone	Email
Karen Anderson	431-7111	kanderson@greenland-nh.com

Preparer's Signature



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Land Value Only	Acres	Valuation
1A Current Use RSA 79-A	2,137.04	\$368,900
1B Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C Discretionary Easements RSA 79-C	247.00	\$98,800
1D Discretionary Preservation Easements RSA 79-D		
1E Taxation of Land Under Farm Structures RSA 79-F		
1F Residential Land	2,343.64	\$264,476,600
1G Commercial/Industrial Land	658.99	\$39,240,700
1H Total of Taxable Land	5,386.67	\$304,185,000
1I Tax Exempt and Non-Taxable Land	793.26	\$13,868,700

Buildings Value Only	Structures	Valuation
2A Residential		\$330,877,100
2B Manufactured Housing RSA 674:31		
2C Commercial/Industrial		\$79,766,180
2D Discretionary Preservation Easements RSA 79-D		
2E Taxation of Farm Structures RSA 79-F		
2F Total of Taxable Buildings		\$410,643,280
2G Tax Exempt and Non-Taxable Buildings		\$23,958,600

Utilities & Timber	Valuation
3A Utilities	\$23,751,300
3B Other Utilities	\$0
4 Mature Wood and Timber RSA 79:5	

5 Valuation before Exemption **\$738,579,580**

Exemptions	Total Granted	Valuation
6 Certain Disabled Veterans RSA 72:36-a		
7 Improvements to Assist the Deaf RSA 72:38-b V		
8 Improvements to Assist Persons with Disabilities RSA 72:37-a		
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10 Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a		
10 Utility Water & Air Pollution Control Exemption RSA 72:12-a		

11 Modified Assessed Value of All Properties **\$738,579,580**

Optional Exemptions	Amount Per	Total Granted	Valuation
12 Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13 Elderly Exemption RSA 72:39-a,b		17	\$1,892,500
14 Deaf Exemption RSA 72:38-b			
15 Disabled Exemption RSA 72:37-b	\$50,000	2	\$100,000
16 Wood Heating Energy Systems Exemption RSA 72:70			
17 Solar Energy Systems Exemption RSA 72:62			
18 Wind Powered Energy Systems Exemption RSA 72:66			
19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV			
20 Total Dollar Amount of Exemptions			\$2,007,500
21 Net Valuation			\$736,572,080
22 Less Utilities			\$23,751,300
23 Net Valuation without Utilities			\$712,820,780



Utility Value Appraiser
Granite Hill Municipal Services

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Valuation
HUDSON LIGHT & POWER DEPT GENERATION	\$972
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION	\$4,800
NEXTERA ENERGY SEABROOK LLC	\$36,900
PSNH DBA EVERSOURCE ENERGY	\$13,274,700
TAUNTON MUNICIPAL LIGHTING CO GENERATION	\$28
UNITIL ENERGY SYSTEMS INC	\$28,500
	\$13,345,900

Gas Company Name	Valuation
GRANITE STATE GAS TRANSMISSION INC	\$2,738,400
MARITIMES & NORTHEAST PIPELINE LLC	\$4,396,100
NORTHERN UTILITIES INC	\$758,000
PORTLAND NATURAL GAS TRANSMISSION SYSTEM	\$2,512,900
	\$10,405,400



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Veteran's Tax Credits

	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	194	\$97,000
Surviving Spouse RSA 72:29-a	\$2,000	2	\$4,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	6	\$12,000
All Veterans Tax Credit RSA 72:28-b	\$500	14	\$7,000
		216	\$120,000

Deaf & Disabled Exemption Report

Deaf Income Limits

Single

Married

Deaf Asset Limits

Single

Married

Disabled Income Limits

Single

\$13,400

Married

\$20,400

Disabled Asset Limits

Single

\$35,000

Married

\$50,000

Elderly Exemption Report

First-time Filers Granted Elderly
Exemption for the Current Tax Year

Total Number of Individuals Granted Elderly Exemptions for the Current Tax
Year and Total Number of Exemptions Granted

Age	Number
65-74	1
75-79	1
80+	

Age	Number	Amount	Maximum	Total
65-74	5	\$90,000	\$450,000	\$450,000
75-79	8	\$115,000	\$920,000	\$862,500
80+	4	\$145,000	\$580,000	\$580,000
	17		\$1,950,000	\$1,892,500

Income Limits

Single

\$37,500

Married

\$60,000

Asset Limits

Single

\$125,000

Married

\$125,000

Has the municipality adopted Community Tax Relief Incentive? RSA 79-E

Adopted? No

Number of Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? RSA 79-H

Adopted? No

Number of Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? RSA 79-G

Adopted? No

Number of Properties:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	559.04	\$211,100
Forest Land	1,320.32	\$152,100
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land	257.68	\$5,700
	2,137.04	\$368,900

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	0.00
Total Number of Owners in Current Use	Owners:	42
Total Number of Parcels in Current Use	Parcels:	51

Land Use Change Tax

Gross Monies Received for Calendar Year		\$0
Conservation Allocation	Percentage: 0.00%	Dollar Amount:
Monies to Conservation Fund		\$0
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	
Parcels in Conservation Restriction	Parcels:	



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
Golf Course	247.00	1	\$98,800

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation

Map	Lot	Block	%	Description
<i>This municipality has no Discretionary Preservation Easements.</i>				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<i>This municipality has no additional sources of PILTs.</i>	

~REPORT OF THE BOARD OF SELECTMEN~

As we welcome in 2018, I would like to comment on a few notable issues that occurred during the past year. But first I would like to welcome Chip Hussey and Chester Deorocki as new Board members and in doing so would like to thank outgoing selectmen Kevin Forrest and John McDevitt for their service to the town.

2017 left the town in very good shape financially with a \$1.8 million unreserved fund balance which, in layman's terms, is our savings account. The senior housing development at Bramber Valley is nearing completion and the March Farm Complex is pretty much finished. I welcome the new residents and businesses to our town. The town web page is fully up and running and is a very informative site covering major events in town, as well as, a site to peruse the various Boards and Committee meetings dates and minutes.

Looking ahead to 2018, we have some challenges facing us as we always do when we transition from one year to another. This is a revaluation year and home values have risen. Greenland still seems to be a town where people want to move to and real estate is in demand. Most likely due to the fact that we have one of the lowest tax rates in the seacoast and an excellent school system.

As always, our town is ever evolving. On March 13th (voting day), we will be facing warrant articles that are asking for a library expansion, engineering and design of a much needed fire station, a new recreation building and a few other upgrades. The Coakley Landfill issue is still on the books and is working its way through state and local channels. Next year we will have road repairs and regrading issues to cope with and we have a Pavement Condition Assessment report prepared, prioritizing our roads in the order in which they will be serviced.

Finally, to all of the people who work for and volunteer their services to the Town of Greenland... you make it look easy and I know it isn't. It's because of you that this town runs so smoothly and on behalf of the Board of Selectmen, we appreciate your dedication and sincerely thank you.

Respectfully submitted,

H. Vaughan Morgan, III
Board of Selectmen, Chair



Kevin Forrest being presented a plaque for his years as a Selectman.



John McDevitt being presented a plaque for his years as a Selectman.

~ TOWN ADMINISTRATOR'S REPORT ~

When I look back on 2017, as I prepare to write the annual report, two words stand out – SNOW and WATER. During 2017 we were in a severe drought, with water restrictions in place and efforts around the country to save water resources. Here in Greenland, the Portsmouth Well, located at Maloney Field, was being replaced with a more efficient, modern system. The construction had small impacts on our recreation programs, but the contractors did an excellent job to ensure the safety of recreation participants. The EPA also determined that there were contaminants in the monitoring wells around the Coakley Landfill and the concerns resulted in the testing of several residential wells to determine the quality of the water. Significant efforts have taken place to keep all of our residents informed of the situation and monitor the levels of several chemicals in the water. To date, no residential wells have tested positive for contaminant levels above the EPA safe drinking water limits. With safety as the main focus of the Board of Selectmen, Greenland has been working with the State and the City of Portsmouth to extend public drinking water to the Breakfast Hill area as a preventative measure. These efforts continue into 2018.

The amount of snow in January – March of 2017 over-expended the 2017 allocation for both snow removal services and salt. Several projects and intended purchases had to be put on hold to accommodate the overages. The snow and ice began again in November and the impact to the budget continued to accumulate. Let's hope for an early spring for 2018!

Tuttle Lane, Sunset Drive, Bay Shore Drive (now known as Shore Drive), Liam's Court and Cortland Drive were paved and several streets received preventative crack sealing treatments.

The Town of Greenland is fortunate to have an excellent group of people to provide services to the public. I am fortunate to work with such a talented group and appreciate all of their efforts. The Board of Selectmen carefully provide the policies and direction for the town and their many hours of service are certainly appreciated. We welcomed Chip Hussey and Chester Deorocki to the Board of Selectmen and it has been a pleasure working with them. I look forward to continuing to carry out the day to day operations of Greenland, under the direction of the Board of Selectmen.

Respectfully submitted,

Karen Anderson
Town Administrator



Karen Anderson – Town Administrator

~ TOWN CLERK/TAX COLLECTOR'S REPORT~

It's hard to believe that this is my 10th year as Town Clerk/Tax Collector. Time has flown by and there have been a multitude of changes over these past years. Our town has grown in leaps and bounds, increasing the work load in our office. We continually have to keep up to date on the new laws, rules and regulations due to changes in the Election Laws, Motor Vehicles, Vital Records and Dog Licensing. This is accomplished through our mandatory conferences/meetings that we attend two to three times a year. Due to the on-going problem with stolen identities, we have had to tighten up our process of identification. It has increased the time required to process a vehicle registration, voting registration, absentee ballot, etc. This being said, it places more responsibility on the Town Clerk to verify residency and domicile, which have always been a very gray difficult area to discern. VISION, the new motor vehicle program, required by the Division of Motor Vehicles, changed their programs to a Windows platform. This was implemented on DMV's second attempt in October, 2017. Our motor vehicles, boat and off road registrations have increased over last year. The total number of vehicles that were processed in our office for this current year totals 5822 (see list below). Our software company, Interware, has installed new technology in our systems for scanning. We now are able to scan registrations, dogs and real estate taxes into our system with ease, which makes the process faster.

Interware also has developed a new software program for dog licensing that allows the Police Department, at all times, to have access. In the event a dog is lost/found the officers have the ability to see if a dog is registered, owner's name, address, etc. making their job less problematic.

Tax revenues have increased over last year. The total taxes invoiced for 2017 on our Warrant were \$12,081,694.00, plus \$17,500 in current use tax. As of the end of the year, our uncollected taxes were 1.7% (\$204,742.00), thanks to our residents paying their taxes in a timely manner. The properties lienied for 2016, in this year, totaled \$87,603.91; a decrease from \$114,244.60 in 2015.

Senate Bill 3 is the new voter registration bill that became effective on September 17, 2017. It provides additional procedures for voter registration and has changed the definition of domicile. This affects how new voter registrations are to be administered.

As always my Deputy, Amy Bauer, and I are here to help and serve you and are happy to answer any questions may have.

Respectfully submitted,

Marguerite "Marge" Morgan
Town Clerk/Tax Collector



Marge Morgan, Town Clerk/Tax Coll. and Amy Bauer, Deputy

~ FINANCIAL REPORT ~

	<u>2016</u>	<u>2017</u>
Motor Vehicle Permits	1,016,320.45	1,037,311.78
Motor Vehicle Decals	16,638.00	16,764.00
Boat Registrations	4,978.64	5,087.12
Fish & Game Income	195.00	192.00
E-Reg Verification	0.00	0.00
E-Reg - Interware	0.00	0.00
Transportation Improvement Fund	13,770.00	13,887.50
Dog Licenses w/fines	5,401.05	5,983.52
NSF Fees	175.00	125.00
Marriage Licenses	196.00	147.00
Vital Statistics	874.00	1,121.00
Transfer Station Permits	16,741.00	19,580.65
Miscellaneous - Copies, filing fees, etc.	5,987.50	5,812.89
Total	1,081,276.64	1,106,012.46

~ Rate of Taxation - 10 Year History ~

The following is a comparison chart of the Tax Rate and percentage breakdown of the rate.

Tax Rate - Per \$1000 of Valuation

YEAR		TOWN	SCHOOL	COUNTY	TOTAL
2007	\$	3.77	12.46	1.07	17.30
2008	\$	2.26	10.36	0.88	13.50
2009	\$	2.01	10.59	0.95	13.55
2010	\$	2.69	10.41	0.96	14.06
2011	\$	2.98	9.76	1.01	13.75
2012	\$	2.87	10.21	1.05	14.13
2013	\$	2.80	11.57	1.13	15.50
2014	\$	3.40	11.43	1.09	15.92
2015	\$	3.53	12.28	1.10	16.91
2016	\$	3.42	12.16	1.07	16.65
2017	\$	3.38	12.20	1.06	16.64

~RESIDENT DEATH REPORT~
2017

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Richardson, Walter	01/02/17	Portsmouth	Richardson, Kenneth	Palmer, Elza
Nowland, Maria	01/26/17	Dover	Strochl, Franz	Unknown, Kiara
Reeves, Jane	02/06/17	Greenland	Buckley, Arthur	Lancey, Evelyn
Holden Sr., Clayton	02/08/17	Manchester	Holden, George	Sargent, Rosemarie
Crowe Jr., George	02/13/17	Fremont	Crowe Sr., George	Payne, Adie
McNair, Michael	03/02/17	Greenland	McNair, Murray	Greene, Eunice
Parrett, Paul	04/24/17	Greenland	Parrett, Joseph	Buffaloe, Ruth
Tukey, Chester	04/28/17	Exeter	Tukey, Clifford	Rhodes, Doris
Lawler, Norma	06/05/17	Greenland	Royer, Leo	Houle, Esther
Saunders, Juanita	06/14/17	Greenland	James, William	Kendall, Marjorie
Lovering, Edith	07/11/17	Portsmouth	Wirling, Frank	Symonds, Mary
Fullam, Jill	07/23/17	Exeter	Desmond, John	Dacosta, Virginia
Gill, Erlon	07/24/17	Scarborough, ME	Gill, Erlon	Tibbitts, Alice
Brooks, Wayne	08/03/17	Greenland	Brooks, Russell	Aldrich, Anita
Houston-Fields, Dawn	09/17/17	Portsmouth	Haggerty, Rex	Wiley, Luann
Maines, Walter	11/09/17	Portsmouth	Maines, Walter	Snow, Carlene
McKinnis, Amy	12/05/17	Portsmouth	Coffin, Richard	Banks, Glenda
Fernald, Walter	12/16/17	Portsmouth	Fernald, Frank	Dow, Almena

~RESIDENT MARRIAGE REPORT~
2017

Spouse	Residence	Spouse	Residence	Town of Issuance	Place of Marriage	Date of Marriage
Brackett, Alexandria	Shreveport, LA	Estes, Philip	Shreveport, LA	Greenland	Greenland	11/23/16
Tapply, Matthew	Greenland	Labree, Kimberly	Greenland	Greenland	Amherst	01/21/17
Ballantyne, Richard	Greenland	Panasci, Andrea	Greenland	Greenland	New Castle	02/11/17
Woods V, Joseph	Greenland	Boston, Samantha	Rochester, NH	Rochester	Rochester	02/17/17
Goldwalker, Karen	Greenland	Goldwalker, Matthew	Greenland	Greenland	Concord	04/15/17
Proulx, Robert	Greenland	Jameson, Meghan	Greenland	Greenland	Greenland	06/17/17
Deame, Molly	Greenland	Tarbell, Langdon	Greenland	Rye	Rye	07/17/17
Edgerton, Brent	Cornish, NH	Lapanne, Kathy	Greenland	Cornish	Cornish	08/26/17
Fife, Timothy	Greenland	Brackett, Emily	Greenland	Greenland	Bedford	11/05/17

~RESIDENT BIRTH REPORT~ 2017

Child's name	Date of Birth	Place of Birth	Father's Name	Mother's Name
Donnelly, Callan Peter	01/15/17	Portsmouth, NH	Donnelly, Dennis	Donnelly, Sara
Ouellette, Maximus Wyatt	01/27/17	Portsmouth, NH	Ouellette, Shane	Ortega, Raquel
LaJoie, Theodore Abraham	03/11/17	Dover, NH	LaJoie, Bradley	LaJoie, Elizabeth
LaJoie, Fiona Alice	03/11/17	Dover, NH	LaJoie, Bradley	LaJoie, Elizabeth
Melberg, Sofia Elizabeth	04/02/17	Portsmouth, NH	Melberg, Frank	Melberg, Kyla
Williams, Kaia Rose	04/17/17	Portsmouth, NH	Williams, Michael	Williams, Marissa
Dinger, Benjamin Francis	04/25/17	Portsmouth, NH	Dinger, John	Dinger, Nellie
Lipton, Nelly Elizabeth	04/28/17	Portsmouth, NH		Lipton, Michelle
Vassill, George William	05/23/17	Dover, NH	Vassill, Nathan	Vassill, Heather
Ingalls, Madelyn Ann	06/16/17	Portsmouth, NH	Ingalls, Matthew	Ingalls, Jennifer
Tonse, Ananya Mithun	07/13/17	Portsmouth, NH	Tonse, Mithun	Gunapal, Abhinanda
Deangelo, James Douglas	07/18/17	Manchester, NH	Deangelo, Brian	Deangelo, Sarah
Thurber, Brynley Shine	08/15/17	Portsmouth, NH	Thurber, Christopher	Thurber, Maura
St John, Patrick Joseph	09/24/17	Portsmouth, NH	St John, Patrick	St John, Melissa
St Pierre, Genevieve Mae	12/18/17	Dover, NH	St Pierre, John	St Pierre, Alexandra
Guthrie, Samuel Davenport	12/28/17	Exeter, NH	Guthrie III, William	Guthrie, Margaret





Tax Collector's Report

For the period beginning 01/01/2017 and ending 12/31-2017

This form is due **March 1st (Calendar Year)** or **September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: GREENLAND County: ROCKINGHAM Report Year: 2017

PREPARER'S INFORMATION

First Name

Last Name

MARGUERITE

MORGAN

Street No.

Street Name

Phone Number

11

TOWN SQUARE

(603) 431-7111

Email (optional)

mmorgan@greenland-nh.com



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2016	Year: 2015	Year: 2014
Property Taxes	3110		\$333,141.45	\$67,108.83	\$26,432.72
Resident Taxes	3180				
Land Use Change Taxes	3120		\$18,500.00		
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance					
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2016	
Property Taxes	3110	\$12,082,189.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$17,500.00		
Yield Taxes	3185			
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2016	2015	2014
Property Taxes	3110	\$55,757.07	\$418.00		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$5,916.33	\$20,318.31	\$9,532.88	\$6,825.76
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$12,161,362.40	\$372,377.76	\$76,641.71	\$33,258.48



New Hampshire
Department of
Revenue Administration

MS-61

Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$11,900,841.01	\$271,193.02	\$41,299.06	\$26,211.60
Resident Taxes				
Land Use Change Taxes	\$17,500.00			
Yield Taxes				
Interest (Include Lien Conversion)	\$5,916.33	\$20,318.31	\$9,532.88	\$6,825.76
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$80,001.88		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$37,439.39	\$766.82		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded	\$28.00	\$97.73	\$98.73	\$66.24



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$204,741.83		\$25,711.04	\$154.88
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$5,104.16)			
Other Tax or Charges Credit Balance				
Total Credits		\$12,161,362.40	\$372,377.76	\$76,641.71
			\$76,641.71	\$33,258.48

SUMMARY	
Total Uncollected Taxes (Account # 1080) - All Years	\$204,741.83
Total Uncollected Taxes (Account # 1080) - All Years	\$204,741.83



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2015	Year: 2014	Year: 2013
Unredeemed Liens Balance - Beginning of Year		\$67,108.83	\$26,432.72	
Liens Executed During Fiscal Year	\$87,603.91			
Interest & Costs Collected (After Lien Execution)	\$968.57	\$9,532.88	\$6,825.76	
Total Debits	\$88,572.48	\$76,641.71	\$33,258.48	

Summary of Credits

	Last Year's Levy	Prior Levies		
		2015	2014	2013
Redemptions	\$32,203.15	\$41,299.06	\$26,211.60	
Interest & Costs Collected (After Lien Execution) #3190	\$968.57	\$9,532.88	\$6,825.76	
Abatements of Unredeemed Liens				
Liens Deeded to Municipality	\$97.73	\$98.73	\$66.24	
Unredeemed Liens Balance - End of Year #1110	\$55,303.03	\$25,711.04	\$154.88	
Total Credits	\$88,572.48	\$76,641.71	\$33,258.48	

For DPA Use Only	
Total Unredeemed Liens Balance - End of Year	\$25,711.04
Total Unredeemed Liens Balance - Beginning of Year	\$67,108.83



GREENLAND (187)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Marguerite

Preparer's Last Name

Morgan

Date

2/15/2018

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Marguerite S. Morgan, Town Clerk/Tax Collector
Preparer's Signature and Title

~BUILDING INSPECTOR/CODE ENFORCEMENT REPORT~

As your Building Inspector and Code Enforcement Officer, I thank you for the privilege of providing you with this service. This office shall do its best to provide you, the residents of Greenland, with the high level of service that you deserve.

It is the goal of the Building Inspector and Code Enforcement Office to assist property owners and their agents in reviewing, permitting and inspecting land use and construction activities and to ensure a successful, compliant and safe outcome. Safety being the key factor.

Permits are required for various land use and construction activities. To be certain, call the Town Office for information about permits and permit fees.

Permits do expire within 1 year from date of issuance, unless extended in writing for good cause, and must be conspicuously displayed during construction.

As in the recent past, this year was no exception with residential housing construction. Commercial activities were also strong. Specific impacts occurred with the development of Bramber Green. Of the 73 sites, 69 have been permitted with 33 homes complete. The commercial development of 125 Ocean Road (Bluebird Storage) as well as store updates and renovations to 1450 Greenland Road (Target) have created a substantial rise in commercial activity. The department saw an overall leveling of activities.

This office encourages comments both positive and negative. All remarks and observations will be addressed and attempts to incorporate your feedback will be made in order to better serve your needs.

The community now has a Geographic Information System (GIS). The GIS is available to all, 24/7, through a link on the town's website. Information contained in the GIS is also available here at the Town Hall. There is no doubt this has been a useful tool for all as it has the capacity to link multiple layers of information into one convenient location.

Respectfully submitted,

James Marchese
Building Inspector /
Code Enforcement Official

PERMITS ISSUED	2016	2017		2016	2017
New Homes	60	37	Plumbing	82	64
Duplexes	0	0	Electric	119	139
Residential Renovations	43	62	Signs	39	17
Commercial Renovations	9	1	Test Pits	52	20
New Commercial Building	0	0	Septic	107	44
Occ. Permit-Residential	61	37	Septic Review	59	22
Occ. Permit-Commercial	5	6	Pools	6	4
Outbuilding	22	25	Roof	19	13
Driveway	58	37	Home Occupation	2	0
Demolitions	3	6	Mechanical	85	66
Gas	85	112	Sprinkler Systems	0	0
Generators	10	21	Miscellaneous	49	28
Solar Array	9	3	Total permits	984	764

~ POLICE DEPARTMENT REPORT ~

2017 was a very busy year for your Greenland Police Department and there was a lot of change! The 2017 budget passed, which included an additional full-time police officer. We didn't waste any time advertising and trying to recruit just the right person for the position. We were extremely lucky in meeting Jon Sardinha and, after an extensive background check, and various physical and psychological tests, he was hired! Jon came to us from Nottingham Police Department where he had served for approximately three (3) years in a full-time capacity. Please feel free to stop in to say hello to Ofc. Sardinha or any of us here at GPD!

Part-time Officer Ted Hartmann resigned from GPD early in the year in order to pursue full-time employment outside of law enforcement. Teddy still serves on the Greenland Fire Department and will always be part of our police "family". We were able to replace Officer Hartmann with Part-Time Officer Rich Newman. Rich works full-time for Rockingham County Dispatch, so most of the Greenland officers were already familiar with him. Rich actually attended the full-time NH Police Academy many years ago (as an Epping Officer), but then left the profession to work in insurance. When he made the change to working as a dispatcher, he realized how much he missed law enforcement. We are pleased to have him join our team!

Also in 2017, our long-time secretary, Carole Smith, retired. After serving Greenland for 16 years, she decided it was time to slow down a bit. Those who know Carole know that she won't be staying still for long and is already participating with the Pease Greeters frequently and fostering greyhounds for rescue organizations. The new Administrative Assistant is Elizabeth "Eli" Tretter. Although she's only been here for a short time, Eli came to us with experience in a police environment as well as knowledge of our specific police software. Her smile and work ethic is contagious and she goes above and beyond to help the officers as well as the citizens of Greenland.

Lastly regarding personnel, Lt. Dawn Sawyer also retired at the end of 2017. Dawn served the Town of Greenland for over 20 years and she was well-known in law enforcement and the Seacoast area. Her friendship and leadership were pivotal during and after the 2012 crisis in which Chief Michael Maloney was shot and killed. We are extremely lucky that Dawn has agreed to stay on as a part-time officer and continue to serve the Town of Greenland! Due to Dawn's retirement, the rank of Lieutenant was open, so we conducted a very thorough process to determine who should be promoted. Former Detective David Kurkul was promoted to Lieutenant. Congratulations to Lt. Kurkul!

GPD hosted several annual events again in 2017: National Night Out (always the first Tuesday in August at the Greenland Fire Department), Heroes & Helpers (adopting one or two families to assist with Holiday present shopping and wrapping), the Chief Michael Maloney Memorial Fund 10K (always the last Sunday in April, starting at Stratham PD and ending at Greenland PD), and several other foot, bike and motorcycles races/rides. Ofc. Bertogli again taught DARE (Drug Abuse Resistance Education) to the 5th grade class, culminating in a program "graduation" in May. He also assisted with physical education classes at GCS. Lt. Sawyer assisted the Greenland Library staff with their multi-faceted babysitting course, outlining how to handle emergency situations to the attendees. Since we spend a majority of time on enforcement issues (both criminal and motor vehicle), we revel in these positive community events. Please join us for these events again in 2018!

April 12, 2017 marked the 5-year anniversary of the death of Greenland Chief Michael Maloney and the shooting of four other officers from surrounding jurisdictions. Although time has eased some of the pain of the community's loss, we cannot forget the ultimate price that was paid for peace in our small town. While we have chosen not to mark the day each year with an official ceremony or ritual, we gathered for lunch as we will continue to do and surround ourselves with our GPD family.

Unfortunately, drug abuse with opioids has continued to be a problem in our county and state in 2017. Officers have been carrying Narcan, an opiate drug blocker, for emergency situations when seconds can make the difference between life and death. We were in a position to use Narcan on two occasions this year, and both individuals lived. We are also working regularly with surrounding departments on drug investigations in an attempt to make a dent in the Seacoast area. Please remember that if you “See Something, Say Something”. If you’re hesitant to call us with information, you can provide it anonymously through CrimeStoppers ... and there are even rewards paid if your “tip” results in an arrest.

GPD continues to make motor vehicle enforcement a primary function, especially with the growth in our Town and increased traffic on Rte 33. We applied for and received grants through the New Hampshire Highway Safety Administration (as a division of State Police) in order to spend extra time enforcing certain motor vehicle laws such as the Handheld Electronic Device Prohibited, Speed, Traffic Light Violations, DWI and others. The grants coupled with our “usual” enforcement have allowed us to reduce vehicle crashes over time.

Lastly, I would like to thank various multi-jurisdictional groups for their assistance over the last year. The Internet Crimes Against Children (ICAC) Task Force, the Seacoast Emergency Response Team (SERT), and the Child Advocacy Center of Rockingham County (CACRC) provide specialized resources when responding to very technical investigations/crimes/scenes. By participating in regional efforts, we are able to maximize our efficiency and effectiveness while minimizing the cost to the resident tax-payer. Working as a team with a plethora of agencies as well as with our citizens and citizen groups is what makes our police department truly extraordinary and successful.

Respectfully submitted,

Tara Laurent, Chief of Police



Jon Sardinha being sworn in by Town Clerk



Rich Newman with family and Town Clerk

~ FIRE DEPARTMENT REPORT~

I would like to sincerely thank the members of the Greenland Fire Department and Ladies Auxiliary for their continued commitment, dedication and professionalism while serving the community. We appreciate the time Greenland's past firefighters, EMTs, dispatchers, support personnel and Ladies Auxiliary members have dedicated to the Department, as well as the support we receive from the Town of Greenland and its residents.

2017 Greenland Fire Department Members

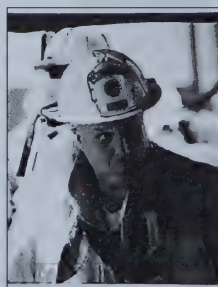
<u>Officers</u>	<u>Firefighters/EMT's</u>	<u>EMT's</u>	<u>Firefighters/Medics</u>
Chief Ralph Cresta Jr. Deputy Chief Ted Hartmann Captain Kevin Schmit Lieutenant John Seavey Lieutenant Greg Harnois Lieutenant Paul St. Cyr	Peggy Crosby (AEMT) Lexi Gorski (AEMT) Zak Greenbaum (AEMT) Tom Tillman John Cots Thomas Duplessis Max Riffert Rob Cook Jake Lennon Rob Izzo Mike Floyd Brandt Berry Peter Anania (EMR) Lexi McNally	Judy Graham Rob Holt <u>Dispatch</u> Dick Hazzard	Pat Miner Mike Nickerson <u>Support</u> Kathy Cresta Alanna Graham
<u>Firefighters</u>			
Tom Maher Chris Pearl Chip Hussey Rick Hussey			

The Greenland Fire Department is comprised of men and women living in Greenland with a few members residing in abutting towns. Each member has trained, on their own time, to become certified New Hampshire Firefighters and/or nationally registered Emergency Medical Technicians.

Probationary members are still in-training. Our members participate in monthly department Fire and EMS training to maintain and increase their skills. Residents who are interested in joining the Fire Department are invited to attend our monthly Business Meeting (second Tuesday of each month at 7 p.m.). Visit www.GreenlandFire.com for more information.

Respectfully submitted,

Ralph Cresta Jr., Chief



Ralph Cresta, Fire Chief

Incident Reports by Type of Incident Found:

Medical Aid: 224
Motor Vehicle Accidents: 62
Building Fires: 21
Hazardous Condition: 31
Alarm System Activation: 83
Miscellaneous Fire: 2
Brush Fires: 11
Car Fires: 9
Public Assist: 18
Cancelled Enroute: 3
Total Calls in 2017: 464

Greenland is a member of a mutual aid agreement with surrounding towns. In 2017 we participated in the mutual aid agreement as follows:

Mutual Aid Given

Fire: 29
Ambulance: 23

Mutual Aid Received

Fire: 16
Ambulance: 26
Ambulance Crew: 13
Portsmouth Advanced Life Support (ALS): 6

How to Reach Us:

Always dial 9 1 1 in an emergency.

- Business number is 603-436-1188
- Website www.GreenlandFire.com

Help Us Find You in an Emergency:

- Make sure the telephone company has your correct street address.
- Post your street number on both sides of your mailbox in 4-inch (or larger) reflective numbers.
- Ensure that your house number is clearly visible from the street, both during the day and night.

Burn Permits: How Do I Get One?

Plan ahead—the Greenland Fire Department is staffed entirely by volunteers. Contact the Fire Warden, or one of the Deputy Fire Wardens, to **request a burn permit at least 24-hours prior to the start of your burn**. Burn permits requested with less than 24-hour's notice may not be issued. Before starting a brush fire, you must have a signed burn permit in hand. Burn permits are also required for chimineas, fire pits, campfires, and outdoor fireplaces.

Call 603-436-1188 to request a burn permit from the Fire Warden or a Deputy Fire Warden at least 24-hours prior to the start of the burn. Or visit www.GreenlandFire.com and select Burn Permits for more information, rules and your responsibilities.

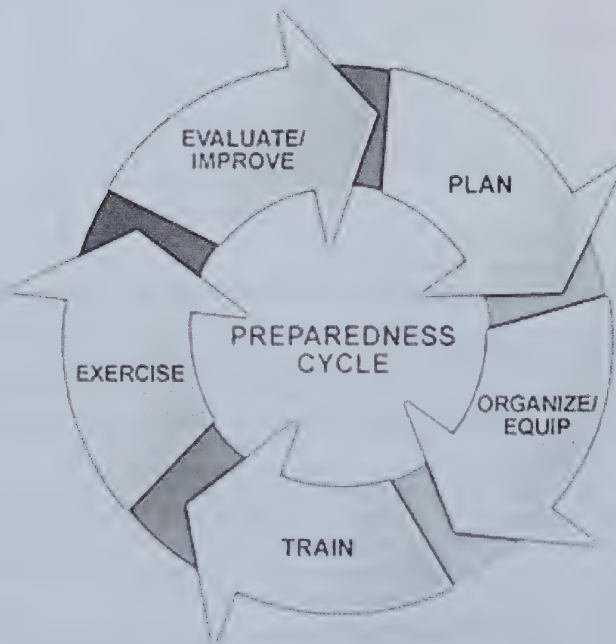
~ EMERGENCY MANAGEMENT REPORT ~

During 2017, the various emergency plans were reviewed and updated. The Emergency Management team participated in a Tabletop exercise and Full team exercise of our Greenland Emergency Operations Center for a Radiological emergency at the Seabrook Power Plant. There are two more exercises scheduled for 2018.

I would urge individuals in the community who may have special needs or may require special assistance during an emergency to contact the Town Clerk, so that we can have this information on file to help you if the need arises.

Respectfully submitted,

Timothy C. Collins
Emergency Management Director



~ HEALTH OFFICER REPORT ~

The role of public health has become more prominent as environmental concerns and infectious diseases emerge, and the need for public health response grows and changes across the world.

Public Health officials have a critical role in development of effective local and regional environmental and public health systems and are responsible for three critical functions:

- Enforce applicable NH laws and administrative rules, as well as local ordinances and regulations;
- Serve as a liaison between state officials, local elected officials and the community on issues concerning local environmental and public health; and
- Participate in efforts to develop regional environmental and public health capacities.

In 2017, multiple meetings were coordinated with the Department of Environmental Services, and the Environmental Protection Agency related to the Coakley Landfill site and related water quality concerns. As an appointed member of Governor's Task Force on the Seacoast Cancer Cluster Investigation, I attended taskforce meetings, and discussed, reviewed and researched recommendations. Various daycare and home inspections were performed. In addition, I responded to mold, smoke damage, perceived sanitation issues, and addressed rental housing and other public health concerns and questions. I developed information related to viral illnesses of concern and also mosquito and tick-borne illness prevention, which was disseminated through Greenland Central School, the Town of Greenland website, and the Town of Greenland Facebook page.

Into the future, we will continue to explore means of real-time public health communication to the Greenland residents. We will continue to provide scheduled and/or immediate inspections and response to resident concerns. Educational programs will be developed and presented as necessary and upon request. I sincerely appreciate the opportunity to serve this community.

Respectfully submitted,

Martha Wassell, MT (ASCP), MPH, CIC
Health Officer



Martha Wassell, Health Officer

~ CONSERVATION COMMISSION ~

This past year the Conservation Commission:

1. Welcomed a new Commission member, Sarah Rowe, who brings strong community outreach skills and environmental awareness to the group. We also regretted the departure of a two term member, Joe Fredericks. Joe was a valuable member of the Commission, always counted on for his excellent writing skills and his critical appreciation of the rules and regulations protecting wetlands.
2. Surveyed the property boundaries adjacent to the new trail path between Liberty Lane and Coastal Way and developed a plan to move parts of the trail. The areas of the trail that will be moved were blocked off by chains, and signs were installed at both ends of the trail to inform the public that the trail has not been opened.
3. Supported the Town's work with the Rockingham Planning Commission to develop a new chapter in the Master Plan to identify risks associated with climate change.
4. Monitored the Town's conservation easement on Falls Way.
5. Developed a plan and obtained approval from the Board of Selectmen to hire a part time summer intern in 2018 to monitor all of the Town's conservation easements.
6. Obtained approval from the Board of Selectmen to manage the "Open Space" area at the end of Van Etten Drive to prevent the growth of invasive species and encourage the growth of native species valuable for wildlife.
7. Started a project to increase public awareness of the need to protect our water sources by relabeling stormwater drainage basins that drain directly to rivers, streams, and/or the Great Bay.
8. Set out two high tide markers to record annual King Tide changes and to raise public awareness of sea level rise.

Respectfully submitted,

Laura Byergo, Conservation Commission Chairman



Conservation members: B. Bilodeau, C. Hussey, L. Byergo, S. Rowe

~TRUSTEES OF THE TRUST FUNDS~

Greenland's Trustees of the Trust Funds are responsible for managing the town's capital reserve funds as well as privately funded trusts that benefit the citizens of the town. The various funds range in size from under \$1,000 to over \$500,000. Each fund is managed as a separate account using a specific investment mandate. There are 23 funds in total, 7 of which are private trusts established by town citizens including funds for the library and the cemetery. There are 16 capital reserve funds, including 4 established for the school district, 2 for the library, and 10 for the town. Together, the trust funds have a total value of over \$2.1 million.

The Town made the following elections regarding capital reserve funds in 2017. An additional \$2,000 was deposited into the Police Equipment Fund for the replacement of police protective equipment, \$20,000 was deposited in the Transfer Station Equipment Fund, \$35,000 was deposited into the General Road Maintenance Fund, \$35,000 was deposited into the reestablished Town Equipment Fund, and \$35,000 was deposited into the Library Future Growth Fund. Almost \$20,000 was deposited in the Road Maintenance Fund from vehicle registrations. The school district voted to raise \$25,000 to be deposited into the Special Education Fund and \$75,000 to be deposited into the Unanticipated Tuition Fund. Due to the school's fiscal year, these amounts will not be deposited until 2018. The SAU rent of \$20,400 was placed into the School Building and Grounds Fund.

The library spent approximately \$33,000 for a conceptual design for a new library, including exterior renderings and floor plans. The Town was reimbursed for cemetery maintenance from the Cemetery Trust Fund. Sanderson scholarship winners were paid awards toward their high school and college educations. The school spent approximately \$70,000 from the School Building and Grounds Fund for needed improvements to the school building and the SAU building, including roof repair for the school, and new windows and siding for the SAU.

The Trustees manage the Town's capital reserve and trust accounts using a conservative "prudent man" investment philosophy. The goal of the Trustees is to manage the trusts and capital reserve accounts for safety and to protect against the loss of value caused by inflation. Certain accounts are also managed with a strategy to grow the principal. Depending on the time horizon for each fund, it is invested in stocks, bonds and/or money market funds or a combination of the three. For 2017, the funds were invested in one or more of four investment options: a US government Treasury bill money market fund, an index fund that covers the total US stock market, a second index fund that covers the US bond market, and a bond fund that invests in Treasury Inflation-Protected Securities (TIPS) as an inflation hedge.

Despite the continuing low interest rates, the funds ended the year with an overall gain of more than 11%. The Trustees would like to caution that the fund investments are subject to general stock and bond market conditions and returns are not guaranteed.

Respectfully Submitted,

Richard Rugg, Coleen Penacho, Dennis Malloy
Trustees of Trust Funds

SUMMARY OF THE TRUSTS (Valuation Date: 12/31/2017)

TRUST FUNDS

Cemetery Fund	89,516.41
Cemetery Perpetual Care	370,668.06
Library Fund	142,202.77
Weeks Sidewalk	2,486.34
Weeks School	811.94
Sanderson School	35,773.37
Norton Library	2,485.01
Total Trust Funds	643,943.90

CAPITAL RESERVE FUNDS

Retirement Liability	2,149.62
School Building and Grounds Maintenance	11,704.54
Mosquito Control Fund	7,517.95
Conservation Land	192,433.69
Library Future Growth	664,379.98
Road Maintenance (Ports Ave)	6,749.58
Library Emergency Repair	14,621.21
Road Maintenance	74,483.33
Storm Expense	51,473.54
Unanticipated Tuition Expense	25,065.81
Tuition Expense	291,624.23
School Health Insurance	1,003.00
Police Equipment	10,108.24
Transfer Station Equipment	60,041.12
General Road Maintenance	69,228.74
Town Equipment	35,007.48
Total Capital Reserve	1,517,592.06
Total Trust and Capital Reserve Funds	2,161,535.96

~ CEMETERY TRUSTEES ~

No cemetery lots were purchased back or sold in 2017. Fifty percent of all cemetery lot sales are deposited in the Cemetery Perpetual Care Fund and fifty percent are deposited in the General Cemetery Fund.

Validation and focused mapping efforts have increased our ability to determine potential available cemetery plots for sale to Greenland residents.

We continue to view columbarium(s) use as a viable option(s) as cremation numbers increase. Stump removal and possibly road work should continue this summer. Digital mapping and information/data tracking is being upgraded.

The Trustees continued to clean and repair stones and anticipate the completion of restoration efforts at Hillside Cemetery in 2019.

A big thank you from the Trustees and Sexton, to Amy Bauer for all her efforts in helping us in 2017.

Respectfully Submitted,

David Gill, Michele Kaulback, Bob Ellwood, Cemetery Trustees
Paul Hayden, Sexton



Town of Greenland NH - Listing of Individual Cemetery Trust Funds as of December 31, 2017

NAME	PURPOSE	DATE	Principal		New Funds	Principal		Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
			Opening Balance			Closing Balance	Gains					
AKERLEY, CARL	Cem	1956	571.87		0.00	91.07	662.95	59.50	12.66	5.87	66.28	729.22
ALCOTT, MARY B.	Cem	1959	1,140.10		0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
ALIX, JUDY	Cem	2016	1,001.00		0.00	144.39	1,145.39	0.00	20.06	9.31	10.75	1,156.14
ANTROBUS, DAVID	Cem	1944	1,693.08		0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54
AREY, ROBERT	Cem	1973	354.91		0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
ARSENAULT, DONALD AND JEAN	Cem	1996	462.32		0.00	66.81	529.13	0.86	9.28	4.31	5.84	534.97
BAGDOYAN, LOUISE	Cem	1980	187.49		0.00	27.59	215.07	3.77	3.83	1.78	5.83	220.90
BAIRD, MYRTLE	Cem	2003	143.73		0.00	19.17	162.90	-10.83	2.66	1.24	-9.40	153.50
BAKER, FRANCIS & J ALBERT	Cem	1989	187.49		0.00	27.59	215.08	3.75	3.83	1.78	5.80	220.89
BALL, SARAH T.	Cem	1922	1,140.10		0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
BARNETT, INEZ	Cem	1938	571.80		0.00	91.06	662.85	59.45	12.65	5.87	66.23	729.09
BARRETT, ROY	Cem	1971	354.91		0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
BECK, WILLIAM E.	Cem	1958	1,140.10		0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
BEEKMAN, HENRY & ROSE.	Cem	1986	187.48		0.00	27.59	215.07	3.76	3.83	1.78	5.81	220.88
BENNETT, EVERETT & C.	Cem	1984	187.48		0.00	28.13	215.61	7.53	3.91	1.81	9.62	225.23
BENNETT, MARTHA L.	Cem	1958	2,263.18		0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76
BENSON, OTTO	Cem	1976	354.91		0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
BERRY AVERY & CAROLINE	Cem	1947	2,263.18		0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76
BERRY, GEORGE W.	Cem	1940	1,693.08		0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54
BEYER, PAUL & PEARL	Cem	1974	354.91		0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
BILODEAU, MICHAEL	Cem	2016	251.33		0.00	36.25	287.58	0.00	5.04	2.34	2.70	290.28
BILODEAU, WILLIAM	Cem	2016	251.26		0.00	36.24	287.50	0.00	5.04	2.34	2.70	290.20
BLOMBERG, PRISCILLA	Cem	2016	251.00		0.00	36.21	287.21	0.00	5.03	2.34	2.70	289.90
BOURASSA, FREDERICK	Cem	1961	531.67		0.00	79.04	610.72	16.28	10.98	5.10	22.17	632.88
BRACKETT S. S.	Cem	1926	1,140.10		0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
BRACKETT, A.	Cem	2004	209.09		0.00	30.45	239.54	2.03	4.23	1.96	4.29	243.83
BRACKETT, BURTON	Cem	1962	354.91		0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
BRACKETT, CHARLES & FAN.	Cem	1943	1,140.10		0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
BRACKETT, EDWIN	Cem	1953	1,693.08		0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54
BRACKETT, JOHN R.	Cem	1959	1,140.10		0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08

NAME	PURPOSE	DATE	Principal		New	Principal		Income		Current		Income		Current		Income		Total	
			Opening	Balance	Funds	Gains	Closing	Balance	Opening	Balance	Income	Closing	Balance	Expense	Balance	Closing	Balance	Closing	Balance
BRACKETT, JOHN R.	Cem	1968	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39								
BRACKETT, JOHN R. JR.	Cem	1981	372.69	0.00	54.30	427.00	3.77	7.55	3.50	7.81	434.81								
BRACKETT, JOHN ROSS	Cem	1985	372.70	0.00	54.95	427.65	8.22	7.64	3.54	12.31	439.96								
BRACKETT, THOMAS J.	Cem	1949	2,033.32	0.00	323.95	2,357.26	212.46	45.01	20.90	236.58	2,593.85								
BRACKETT, WILLIAM	Cem	1967	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39								
BREAKFAST HILL CEMETERY	Cem	1927	2,263.18	0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76								
BRIDGES, THOMAS	Cem	1972	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39								
BROWN, DONALD F.	Cem	1996	462.32	0.00	66.81	529.13	0.86	9.28	4.31	5.84	534.97								
BROWNING, GEORGE	Cem	1964	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39								
BURNELL, TIMOTHY	Cem	1994	279.74	0.00	40.82	320.56	3.22	5.67	2.63	6.26	326.82								
BYRNES, ROBERT AND MENSIE	Cem	1992	372.81	0.00	54.34	427.15	3.90	7.55	3.51	7.94	435.10								
CANNON, HORACE	Cem	1957	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08								
CARDER, ROBERT	Cem	1964	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39								
CARLIN, RICHARD	Cem	2008	870.32	0.00	130.66	1,000.99	35.52	18.16	8.43	45.25	1,046.24								
CARLTON, RANSOM	Cem	1980	187.49	0.00	27.59	215.07	3.77	3.83	1.78	5.83	220.90								
CARLTON, RANSOM SR.	Cem	1974	706.89	0.00	105.08	811.97	21.60	14.60	6.78	29.42	841.39								
CASWELL, BILL	Cem	1999	391.79	0.00	56.16	447.95	-2.47	7.80	3.62	1.72	449.67								
CASWELL, GLADYS	Cem	1967	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39								
CASWELL, HAROLD	Cem	1962	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39								
CASWELL, MARY	Cem	1972	706.89	0.00	105.08	811.97	21.60	14.60	6.78	29.42	841.39								
CASWELL, WILLIAM AND PRISCILLA	Cem	1994	187.27	0.00	27.48	214.75	3.22	3.82	1.77	5.26	220.01								
CAUDILL, VINCENT & PRIS.	Cem	1989	372.73	0.00	54.31	427.03	3.75	7.55	3.50	7.79	434.83								
CHAPMAN, ANNIE	Cem	1943	1,693.08	0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54								
CHAPMAN, ANNIE B.	Cem	1942	1,185.80	0.00	188.84	1,374.64	123.34	26.24	12.18	137.40	1,512.04								
CHAPMAN, J.A.M.	Cem	1959	2,263.18	0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76								
CHASE, PAUL	Cem	1982	187.48	0.00	27.59	215.07	3.76	3.83	1.78	5.81	220.88								
CHISHOLM, RICHARD AND JANE	Cem	1990	146.59	0.00	21.67	168.26	3.63	3.01	1.40	5.25	173.50								
CHOMACK, ALEXANDER	Cem	1965	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39								
CLARK, GEORGE W.	Cem	1935	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08								
CLARK, JOHN J.	Cem	1904	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08								
CLARK, TOM & GRACE	Cem	1988	187.48	0.00	27.59	215.06	3.76	3.83	1.78	5.81	220.88								

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
CLAY, HARVEY	Cem	1914	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
CLOUGH, ALFRED	Cem	1944	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
CLOUGH, ARTHUR	Cem	1958	2,263.18	0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76
CLOUGH, E. G.	Cem	1947	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
COAKLEY, MRS. ERNA	Cem	1970	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
CODISPOTI, JOHN	Cem	1993	187.26	0.00	28.14	215.40	7.81	3.91	1.82	9.91	225.31
COLBEY, MELVINEA	Cem	1995	278.30	0.00	40.61	318.90	3.22	5.64	2.62	6.24	325.15
COLLINS, RANCE & BARBARA	Cem	1988	187.48	0.00	28.13	215.60	7.50	3.91	1.81	9.60	225.20
COOK, ARTHUR F.	Cem	1951	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
COTS, DOMINIC	Cem	1973	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
COTTRELL, LILA J.	Cem	1968	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
COURCHANE, M.	Cem	2010	1,445.04	0.00	217.43	1,662.47	62.33	30.21	14.02	78.52	1,740.98
COWAN, CECILE	Cem	1982	187.48	0.00	27.59	215.06	3.76	3.83	1.78	5.81	220.88
COYLE, ALEXANDER AND MURIEL	Cem	1995	186.30	0.00	27.34	213.63	3.22	3.80	1.76	5.25	218.89
CROSS, ROBERT W. & JEAN	Cem	1987	187.48	0.00	27.59	215.07	3.76	3.83	1.78	5.81	220.88
CROWELL J. WARREN	Cem	1968	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
CROWELL, ALONZO	Cem	1968	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
CUMMINGS, CHAS.	Cem	1976	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
CUSTER, MEL	Cem	1987	372.70	0.00	54.30	427.00	3.76	7.55	3.50	7.80	434.81
DAVIDSON, REGINALD	Cem	1971	706.89	0.00	105.08	811.97	21.60	14.60	6.78	29.42	841.39
DAVIS, BYRON	Cem	1961	706.89	0.00	105.08	811.97	21.60	14.60	6.78	29.42	841.39
DAVIS, GEORGE E.	Cem	1937	1,693.08	0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54
DAVIS, LIZZIE	Cem	1961	707.05	0.00	105.11	812.15	21.62	14.61	6.78	29.45	841.60
DEARBORN, ELEANOR & DON.	Cem	1988	372.69	0.00	54.30	426.99	3.76	7.55	3.50	7.80	434.79
DEFILLIPO, A.F.	Cem	1986	372.70	0.00	54.85	427.55	7.54	7.62	3.54	11.62	439.17
DELFINO, DAVE AND LUCILLE	Cem	1994	187.26	0.00	27.48	214.74	3.22	3.82	1.77	5.26	220.00
DEMO, RON	Cem	2000	393.92	0.00	56.21	450.13	-4.23	7.81	3.63	-0.05	450.09
DESIMONE, ARTHUR	Cem	1994	187.26	0.00	27.71	214.97	4.84	3.85	1.79	6.90	221.87
DIBELLA, BARBARA	Cem	1982	187.48	0.00	27.58	215.06	3.75	3.83	1.78	5.80	220.87
DITZLER, SAMUEL & ELEANOR	Cem	1993	187.26	0.00	27.48	214.74	3.22	3.82	1.77	5.26	220.00
DOCKHAM, WALTER	Cem	1957	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance	
DOW, LOUIS & BEV	Cem	1998	418.87	0.00	60.56	479.42	0.95		8.41	3.91	5.46	484.88
DOWLING, MRS. DOROTHY	Cem	1965	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39	422.39
DOWLING, ROBERT	Cem	1966	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39	422.39
DOWNES, MRS. CATHERINE	Cem	1968	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39	422.39
DRAKE, F	Cem	2008	1,517.43	0.00	226.20	1,743.64	50.73	31.43	14.59	67.57	1,811.21	1,811.21
DUNLAP R. & LACHANCE N.	Cem	1973	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39	422.39
DUNTLEY, LORENZO D.	Cem	1940	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08	1,454.08
DURAND, JACOB M.	Cem	1937	1,693.08	0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54	2,159.54
DURELL, ABBIE	Cem	1951	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08	1,454.08
DURGIN H & PETTIGREW J	Cem	1938	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08	1,454.08
DUROW, DAVID & PATRICIA	Cem	2014	266.13	0.00	40.33	306.46	13.46	5.60	2.60	16.46	322.92	322.92
DYER, EDWARD & ETTA	Cem	1980	187.49	0.00	27.59	215.07	3.77	3.83	1.78	5.83	220.90	220.90
EMERY, FRANK SR.	Cem	1973	706.89	0.00	105.08	811.97	21.60	14.60	6.78	29.42	841.39	841.39
ENGEL, DAVID	Cem	2006	456.85	0.00	76.88	533.73	76.09	10.68	4.96	81.82	615.54	615.54
EVANS, STEPHEN	Cem	1947	678.94	0.00	108.21	787.15	71.21	15.04	6.98	79.26	866.41	866.41
EVANS, TIMOTHY & PAULINE	Cem	1978	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39	422.39
FARNSWORTH, ARTHUR & GLENNA	Cem	2003	101.25	0.00	14.29	115.54	-2.17	1.99	0.92	-1.10	114.44	114.44
FERNALD, WILLIAM	Cem	1933	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08	1,454.08
FIELDS, WINIFRED	Cem	1978	706.89	0.00	105.08	811.97	21.60	14.60	6.78	29.42	841.39	841.39
FIELDSON, HENRY	Cem	2006	1,138.65	0.00	168.64	1,307.29	30.43	23.43	10.88	42.99	1,350.27	1,350.27
FITZGERALD, SAMUEL	Cem	1947	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08	1,454.08
FLANDERS, CLIFFORD	Cem	1984	372.69	0.00	54.30	427.00	3.76	7.55	3.50	7.80	434.80	434.80
FOX, DELL H. & LAURA L.	Cem	1997	461.80	0.00	66.99	528.79	2.63	9.31	4.32	7.62	536.41	536.41
FRINK, J.S.H.	Cem	1954	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08	1,454.08
FULLAM, JOHN & JILL	Cem	1993	187.26	0.00	27.48	214.74	3.22	3.82	1.77	5.26	220.00	220.00
GAGE, FRANK & VERNITA	Cem	1975	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39	422.39
GANNON, MRS. JAMES	Cem	1970	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39	422.39
GERGEN, THOMAS & GLORIA	Cem	2012	2,640.59	0.00	382.72	3,023.31	12.67	53.18	24.69	41.17	3,064.47	3,064.47
GILBERT, JAMIE & MARIE	Cem	1986	187.48	0.00	27.59	215.07	3.76	3.83	1.78	5.81	220.88	220.88
GILL, DAVID	Cem	2014	529.93	0.00	79.34	609.27	20.10	11.02	5.12	26.01	635.28	635.28
GILMORE, E.	Cem	2003	1,416.42	0.00	204.00	1,620.42	-2.17	28.35	13.16	13.02	1,633.44	1,633.44

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
GIRARDIN, SID	Cem	2001	427.16	0.00	60.97	488.12	-4.50	8.47	3.93	0.03	488.16
GODFREY, GEORGE & DELIA	Cem	1967	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
GOLLER, RAYMOND & DOROTHY	Cem	1989	187.43	0.00	27.58	215.01	3.79	3.83	1.78	5.85	220.86
GOWEN, CLARENCE E.	Cem	1959	1,803.00	0.00	287.29	2,090.29	188.68	39.92	18.53	210.07	2,300.36
GRAVES, FRANK	Cem	1957	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
GREENE, JOSEPH	Cem	1972	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
GUILBAULT, ROGER	Cem	1974	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
HAIGH, MRS. FREDA	Cem	1962	706.89	0.00	105.08	811.97	21.60	14.60	6.78	29.42	841.39
HAINES, MARY B.	Cem	1921	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
HALL, JOHN KERN & PHILIP	Cem	1993	187.26	0.00	27.57	214.83	3.90	3.83	1.78	5.95	220.79
HALL, RALPH	Cem	1932	1,693.08	0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54
HAMEL, HAZEL	Cem	1961	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
HAMILTON, HEIDI	Cem	2016	251.33	0.00	36.88	288.21	4.33	5.12	2.38	7.07	295.28
HARDIN, JAMES	Cem	1977	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
HAROLD PIPER	Cem	1994	597.17	0.00	86.63	683.80	3.40	12.04	5.59	9.85	693.65
HARTFORD, RUTH	Cem	1977	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
HARTWELL, WALTER	Cem	1974	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
HARVEY, BARBARA	Cem	1977	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
HASLAN, JOHN & MARSHA	Cem	2003	101.25	0.00	11.49	112.74	-21.63	1.60	0.74	-20.77	91.96
HATCH, ALICE C.	Cem	1904	3,742.72	0.00	597.04	4,339.76	396.29	82.96	38.51	440.74	4,780.50
HATCH, CHARLES W.	Cem	1932	1,693.08	0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54
HATCH, JUNE	Cem	1957	2,263.18	0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76
HAYDEN, GEORGE	Cem	1999	236.01	0.00	33.45	269.47	-4.08	4.65	2.16	-1.59	267.87
HAYDEN, GORDEN JR.	Cem	1974	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
HAYDEN/PARENTEAU	Cem	2004	415.85	0.00	58.99	474.85	-6.90	8.20	3.81	-2.50	472.34
HAZEN, NATHAN L.	Cem	2011	722.43	0.00	106.15	828.58	13.46	14.75	6.85	21.36	849.94
HAZZARD, MILDRED E.	Cem	1959	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
HINES, JOSEPHINE	Cem	1912	1,693.08	0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54
HODGES, ALBERT & LILLIAN	Cem	1986	187.48	0.00	28.13	215.61	7.54	3.91	1.81	9.63	225.24
HOEFELICH, MARTIN	Cem	1986	187.48	0.00	27.59	215.07	3.76	3.83	1.78	5.81	220.88
HOLMES, EDWARD W.	Cem	1943	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08

NAME	PURPOSE	DATE	Principal		New Funds	Principal		Income		Current		Income		Total	
			Opening Balance	Closing Balance		Gains	Closing Balance	Opening Balance	Income	Expense	Income	Closing Balance	Income	Closing Balance	Total
HOONHOUT, ROY	Cem	1968	354.91	407.67	0.00	52.75	407.67	10.79		7.33	3.40	14.72	422.39	422.39	
HOWE, EDWIN E.	Cem	1972	354.91	407.67	0.00	52.75	407.67	10.79		7.33	3.40	14.72	422.39	422.39	
HUGHES, PAUL	Cem	1966	706.89	811.97	0.00	105.08	811.97	21.60		14.60	6.78	29.42	841.39	841.39	
HUGHES, R. AND MARSHALL	Cem	2010	1,445.04	1,662.47	0.00	217.43	1,662.47	62.33		30.21	14.02	78.52	1,740.98	1,740.98	
HUNKINS, ANGUS Y	Cem	2005	1,138.65	1,300.91	0.00	162.26	1,300.91	-13.80		22.55	10.47	-1.72	1,299.18	1,299.18	
HURD, MILDRED	Cem	1974	354.91	407.67	0.00	52.75	407.67	10.79		7.33	3.40	14.72	422.39	422.39	
HUSSEY MILDRED & CHARLES	Cem	1957	1,140.10	1,321.70	0.00	181.60	1,321.70	118.86		25.23	11.71	132.38	1,454.08	1,454.08	
HUSSEY, ATHEA M.	Cem	1983	598.48	685.90	0.00	87.42	685.90	7.54		12.15	5.64	14.04	699.95	699.95	
HYATT, H.F.	Cem	1965	354.91	407.67	0.00	52.75	407.67	10.79		7.33	3.40	14.72	422.39	422.39	
IRELAND, ARTHUR	Cem	1963	706.89	811.97	0.00	105.08	811.97	21.60		14.60	6.78	29.42	841.39	841.39	
IRELAND, FRANK & ELEANOR	Cem	1986	187.48	215.07	0.00	27.59	215.07	3.76		3.83	1.78	5.81	220.88	220.88	
IRELAND, JOHN & FLORENCE	Cem	1967	354.91	407.67	0.00	52.75	407.67	10.79		7.33	3.40	14.72	422.39	422.39	
IRELAND, MYRA O.	Cem	1951	1,140.10	1,321.70	0.00	181.60	1,321.70	118.86		25.23	11.71	132.38	1,454.08	1,454.08	
JACKSON, ANNABEL	Cem	1968	354.91	407.67	0.00	52.75	407.67	10.79		7.33	3.40	14.72	422.39	422.39	
JETTE, ADELBERT	Cem	1962	354.91	407.67	0.00	52.75	407.67	10.79		7.33	3.40	14.72	422.39	422.39	
JEWELL, CARL	Cem	1983	187.48	215.71	0.00	28.23	215.71	8.21		3.92	1.82	10.31	226.02	226.02	
JEWETT, LOT	Cem	1948	2,263.18	2,623.71	0.00	360.53	2,623.71	236.20		50.10	23.25	263.05	2,886.76	2,886.76	
JOHNSON, MRS. RALPH	Cem	1973	354.91	407.67	0.00	52.75	407.67	10.79		7.33	3.40	14.72	422.39	422.39	
JONES, JERRY & RUGG, RICHARD	Cem	1964	126.58	145.48	0.00	18.90	145.48	4.42		2.63	1.22	5.82	151.30	151.30	
JONES, REGINALD C.	Cem	1955	1,417.54	1,643.44	0.00	225.89	1,643.44	148.46		31.39	14.57	165.28	1,808.71	1,808.71	
JOY, ARTHUR	Cem	1940	1,140.10	1,321.70	0.00	181.60	1,321.70	118.86		25.23	11.71	132.38	1,454.08	1,454.08	
KATSONIS, FLO & ARLENE	Cem	1980	187.49	215.07	0.00	27.59	215.07	3.77		3.83	1.78	5.83	220.90	220.90	
KEEFE, MARGUERITE	Cem	1975	706.89	811.97	0.00	105.08	811.97	21.60		14.60	6.78	29.42	841.39	841.39	
KELLS, HAROLD J.	Cem	1973	706.89	811.97	0.00	105.08	811.97	21.60		14.60	6.78	29.42	841.39	841.39	
KENNARD, FRED H.	Cem	1936	1,140.10	1,321.70	0.00	181.60	1,321.70	118.86		25.23	11.71	132.38	1,454.08	1,454.08	
KERN, JANE	Cem	2001	710.36	812.23	0.00	101.88	812.23	-4.10		14.16	6.57	3.48	815.72	815.72	
KERN, JOHN	Cem	1976	354.91	407.67	0.00	52.75	407.67	10.79		7.33	3.40	14.72	422.39	422.39	
KERSE, J. & SPRAGUE, E.	Cem	1991	187.54	215.14	0.00	27.60	215.14	3.79		3.84	1.78	5.85	220.98	220.98	
KESSELL, JAMES & DAWN	Cem	2008	2,895.67	3,319.59	0.00	423.92	3,319.59	43.21		58.91	27.34	74.77	3,394.36	3,394.36	
KOHLHASE, LENA & WEBSTER	Cem	1988	187.48	215.06	0.00	27.58	215.06	3.75		3.83	1.78	5.80	220.87	220.87	
KOHLHASE, WEBSTER & LENA	Cem	1986	187.48	215.07	0.00	27.59	215.07	3.76		3.83	1.78	5.81	220.88	220.88	

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
LADD, DONALD H & RUTH	Cem	1982	187.48	0.00	27.58	215.06	3.75	3.83	1.78	5.80	220.87
LAFLAMME, MARGARET	Cem	1999	391.79	0.00	55.50	447.29	-7.07	7.71	3.58	-2.94	444.35
LAMPREY, MAY	Cem	1951	2,263.18	0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76
LANE, FRANK	Cem	1957	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
LEACH, WILLIAM H.	Cem	1935	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
LILLEY, CHARLES F.	Cem	1934	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
LINGLEY, ANNIE	Cem	1940	1,693.08	0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54
LLOYD, FRED L.	Cem	2009	661.88	0.00	110.11	771.99	101.46	15.30	7.10	109.66	881.65
LOGAN, MRS. THOMAS	Cem	1965	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
LOWD, FUBER & THEODORE	Cem	1954	2,263.18	0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76
LOWD, JOHN B.	Cem	1917	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
LYNAM, SION	Cem	1964	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
LYNDES, S.	Cem	2004	209.09	0.00	28.17	237.25	-13.80	3.91	1.82	-11.70	225.55
MACDONALD, MARY P.	Cem	1996	462.32	0.00	67.01	529.33	2.23	9.31	4.32	7.22	536.55
MACK, MICHAEL AND JANET	Cem	1991	372.81	0.00	54.68	427.49	6.24	7.60	3.53	10.31	437.80
MAHONEY, DENNIS	Cem	1942	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
MANN, SARAH L.	Cem	1942	571.80	0.00	91.06	662.85	59.45	12.65	5.87	66.23	729.09
MANSON, ROBERT	Cem	1904	571.66	0.00	90.99	662.65	59.12	12.64	5.87	65.90	728.55
MANTER, KATHERINE	Cem	2002	426.56	0.00	61.29	487.84	-1.68	8.52	3.95	2.88	490.73
CHRISTINE	Cem	1997	462.32	0.00	67.01	529.33	2.23	9.31	4.32	7.22	536.55
MARDEN, ANNIE L.	Cem	1956	1,693.08	0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54
MARGARET BLAKENEY	Cem	1995	186.30	0.00	27.06	213.36	1.30	3.76	1.75	3.31	216.67
MARGESON, BERTHA B.	Cem	1940	4,426.81	0.00	705.63	5,132.44	465.05	98.05	45.52	517.58	5,650.03
MARSHALL, FRANK	Cem	1974	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
MARTELL, ROBERT	Cem	1964	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
MARTIN, HARRY & MARY	Cem	1983	187.48	0.00	27.59	215.07	3.76	3.83	1.78	5.81	220.88
MATSON, CARL	Cem	1984	187.48	0.00	28.13	215.61	7.53	3.91	1.81	9.62	225.23
MATSON, MRS. CARL	Cem	1988	48.61	0.00	7.55	56.17	3.75	1.05	0.49	4.31	60.48
MAVRIKIS, ELAINE (2 & 4 person)	Cem	2016	1,501.33	0.00	216.56	1,717.89	0.00	30.09	13.97	16.12	1,734.02
MAYER, ROBERT	Cem	1987	598.60	0.00	86.89	685.49	3.76	12.07	5.60	10.23	695.72
MAYERS, JAMES R.	Cem	1944	1,693.08	0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54

NAME	PURPOSE	DATE	Principal		New Funds	Principal		Income		Current		Income		Total	
			Opening Balance	Closing Balance		Gains	Closing Balance	Opening Balance	Income	Expense	Balance	Closing Balance	Income	Closing Balance	Total Balance
MCCULLOUGH, S	Cem	2008	1,517.43	0.00	233.52	1,750.95	101.46			32.45	15.06	118.84		1,869.80	
MCDONALD, WILLIAM	Cem	1992	187.54	0.00	28.18	215.72	7.81			3.92	1.82	9.91		225.63	
MCENTEE, WALTER	Cem	1986	187.48	0.00	27.59	215.07	3.76			3.83	1.78	5.81		220.88	
MCINTIRE & DAVIS	Cem	1956	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
MCKAY, ALBERT D.	Cem	1955	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
MCMULLEN, PAUL MR. & MRS	Cem	1954	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
MCSHANE, FRANK	Cem	1973	354.91	0.00	52.75	407.67	10.79			7.33	3.40	14.72		422.39	
MILLER, DON & LENORE	Cem	1998	418.87	0.00	60.74	479.61	2.23			8.44	3.92	6.75		486.36	
MITCHELL, SHARON	Cem	1979	354.91	0.00	52.75	407.67	10.79			7.33	3.40	14.72		422.39	
MIZE, NICHOLAS	Cem	1971	354.91	0.00	52.75	407.67	10.79			7.33	3.40	14.72		422.39	
MOLLEUR, ARCHIE	Cem	1970	354.91	0.00	52.75	407.67	10.79			7.33	3.40	14.72		422.39	
MOODY, RICHARD	Cem	1965	354.91	0.00	52.75	407.67	10.79			7.33	3.40	14.72		422.39	
MOORENOVICH, PETER	Cem	1957	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
MORSE, HAROLD & MUSS J.	Cem	1982	187.48	0.00	27.58	215.06	3.75			3.83	1.78	5.80		220.87	
MOULTON, ELMER D.	Cem	1924	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
MUCHMORE, DAVID	Cem	2000	358.30	0.00	50.66	408.96	-7.07			7.04	3.27	-3.30		405.67	
MUELLER, CARL & MARY	Cem	1998	252.25	0.00	35.80	288.05	-4.08			4.97	2.31	-1.42		286.63	
MURPHY, MAURICE & MARY	Cem	1987	187.48	0.00	28.13	215.61	7.54			3.91	1.81	9.63		225.24	
NELSON, RICHARD	Cem	1974	706.89	0.00	105.08	811.97	21.60			14.60	6.78	29.42		841.39	
NELSON, RICHARD & MARGARET	Cem	1998	1,752.18	0.00	252.16	2,004.33	-4.08			35.04	16.26	14.69		2,019.02	
NICKULAS, PHYLLIS	Cem	1966	354.91	0.00	52.75	407.67	10.79			7.33	3.40	14.72		422.39	
NORTON, BERTHA	Cem	1960	977.56	0.00	143.99	1,121.56	20.69			20.01	9.29	31.41		1,152.96	
NORTON, HELEN C.	Cem	1936	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
NOURSE, MELVIN	Cem	1973	354.91	0.00	52.75	407.67	10.79			7.33	3.40	14.72		422.39	
ODELL, WILLIAM E.	Cem	1959	2,263.18	0.00	360.53	2,623.71	236.20			50.10	23.25	263.05		2,886.76	
ODIORNE, JOHN	Cem	1974	354.91	0.00	52.75	407.67	10.79			7.33	3.40	14.72		422.39	
ONDERDONK, WILBUR AND GLORIA	Cem	1994	187.26	0.00	27.48	214.74	3.22			3.82	1.77	5.26		220.00	
OOLTON, GEORGE	Cem	1932	1,693.08	0.00	269.71	1,962.79	176.67			37.48	17.40	196.75		2,159.54	
OSTROMEKEY, STANLEY M/M	Cem	1974	354.91	0.00	52.75	407.67	10.79			7.33	3.40	14.72		422.39	
PACKER, CLINTON M.	Cem	1953	4,523.62	0.00	720.51	5,244.13	471.36			100.12	46.47	525.00		5,769.13	
PAGE W/H & MORI C/E	Cem	1979	706.94	0.00	105.09	812.04	21.62			14.60	6.78	29.44		841.48	

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
PARKER, C.A. & H.W.	Cem	1956	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
PARKER, CHARLES	Cem	1962	706.81	0.00	104.99	811.80	21.04	14.59	6.77	28.86	840.65
PARRY, ANNIE M.	Cem	1928	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
PARSLOW, WILLIAM A.	Cem	1935	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
PARSONS, ROBERT & MARION	Cem	1993	187.26	0.00	27.48	214.74	3.22	3.82	1.77	5.26	220.00
PATTEN, WILLIAM	Cem	1971	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
PAUL SANDERSON	Cem	2002	709.36	0.00	101.39	810.75	-6.49	14.09	6.54	1.06	811.81
PEARL, DON	Cem	2002	214.42	0.00	30.57	245.00	-2.49	4.25	1.97	-0.21	244.78
PERKINS, PERCY T.	Cem	1948	2,263.18	0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76
PETERSON, ARTHUR A.	Cem	1978	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
PHILBRICK, MR/MRS SHERMAN	Cem	1988	187.48	0.00	27.58	215.06	3.75	3.83	1.78	5.80	220.87
PHILBROOK, ANNIE A.	Cem	1930	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
PICKERING, EDWIN H.	Cem	1935	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
PICKERING, OLIVA S.	Cem	1925	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
PINNEY, DICK & JANE	Cem	2009	1,321.45	0.00	192.56	1,514.01	13.46	26.76	12.42	27.80	1,541.80
POLLARD, FLORENCE	Cem	2016	501.33	0.00	73.56	574.89	8.65	10.22	4.74	14.13	589.02
POTTER, ROBERT E.	Cem	1935	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
POWERS, MARTI	Cem	1996	186.49	0.00	27.22	213.71	2.23	3.78	1.76	4.25	217.96
PRESTON, LUTHER	Cem	1989	187.49	0.00	28.14	215.64	7.61	3.91	1.82	9.71	225.34
RAND, FRANK	Cem	1912	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
RECORD, J.A.	Cem	1957	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
REEVES, DONALD	Cem	2006	1,138.65	0.00	168.64	1,307.29	30.43	23.43	10.88	42.99	1,350.27
REICHENBACH, KATHERINE	Cem	1978	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
RICHARDS, DAVID & BRENDA	Cem	1965	708.93	0.00	105.28	814.21	20.95	14.63	6.79	28.79	843.00
RICHARDS, FRANK & ELLA	Cem	1975	354.90	0.00	52.74	407.64	10.75	7.33	3.40	14.68	422.32
RIDEOUT, HARRIAT A.	Cem	1917	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
ROBIE, EDWARD	Cem	1930	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
ROBINSON, ABEDNEGO	Cem	1952	2,263.18	0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76
RODNEY & BONNIE GARDNER	Cem	1988	187.48	0.00	27.18	214.66	0.96	3.78	1.75	2.99	217.65
ROKES, MARY P.	Cem	1943	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
ROLSTON RUSSELL & IRVING	Cem	1951	1,693.08	0.00	269.71	1,962.79	176.67	37.48	17.40	196.75	2,159.54
ROLSTON, CORRINNE	Cem	1963	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39

NAME	PURPOSE	DATE	Principal		New Funds	Principal		Income		Current		Income		Total	
			Opening Balance	Gains		Closing Balance	Balance	Opening Balance	Income	Expense	Income	Closing Balance	Expense Balance	Closing Balance	Total Balance
ROLSTON, PARKER A.	Cem	1957	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
	Cem	1942	2,263.18	0.00	360.53	2,623.71	236.20			50.10	23.25	263.05		2,886.76	
ROWE, PERCY	Cem	1981	187.48	0.00	28.13	215.61	7.53			3.91	1.81	9.62		225.23	
	Cem	1994	187.26	0.00	27.73	214.99	5.01			3.85	1.79	7.07		222.06	
SAAD, FERRIS	Cem	2007	532.61	0.00	87.80	620.42	76.09			12.20	5.66	82.63		703.05	
	Cem	1957	5,669.20	0.00	903.42	6,572.62	593.84			125.54	58.27	661.10		7,233.72	
SANDERSON, LYNN J.	Cem	1980	187.49	0.00	28.13	215.62	7.53			3.91	1.81	9.62		225.24	
	Cem	1996	370.69	0.00	53.79	424.48	2.23			7.47	3.47	6.23		430.72	
SANFORD, ALBERT & NORINE	Cem	2001	214.73	0.00	30.25	244.98	-5.02			4.20	1.95	-2.77		242.21	
	Cem	1988	187.48	0.00	27.58	215.06	3.75			3.83	1.78	5.80		220.87	
SANFORD, DOROTHY	Cem	1983	372.69	0.00	54.30	427.00	3.76			7.55	3.50	7.80		434.80	
	Cem	2001	143.93	0.00	19.55	163.48	-8.38			2.72	1.26	-6.93		156.56	
SARGENT, JOHN & PAULA	Cem	1935	571.80	0.00	91.06	662.85	59.45			12.65	5.87	66.23		729.09	
	Cem	1960	707.05	0.00	105.11	812.15	21.62			14.61	6.78	29.45		841.60	
SARGENT, PETER & PAULA	Cem	1968	706.89	0.00	105.08	811.97	21.60			14.60	6.78	29.42		841.39	
	Cem	2007	759.87	0.00	114.73	874.60	35.52			15.94	7.40	44.06		918.66	
SAUNDERS, JUANITA	Cem	1996	462.32	0.00	66.88	529.20	1.33			9.29	4.31	6.31		535.51	
	Cem	1924	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
SCHOOLS, BARBARA	Cem	1929	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
	Cem	1984	598.49	0.00	86.87	685.36	3.76			12.07	5.60	10.23		695.59	
SHAPLEIGH, HENRY	Cem	1940	571.80	0.00	91.06	662.85	59.45			12.65	5.87	66.23		729.09	
	Cem	1972	354.91	0.00	52.75	407.67	10.79			7.33	3.40	14.72		422.39	
SHERWOOD, BRADBURY K.	Cem	1986	187.48	0.00	27.59	215.07	3.76			3.83	1.78	5.81		220.88	
	Cem	1933	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
SHINE A. & BENNETT W.	Cem	2008	709.36	0.00	101.86	811.22	-3.23			14.15	6.57	4.35		815.57	
	Cem	1998	252.25	0.00	36.03	288.28	-2.47			5.01	2.32	0.22		288.50	
SHOVAN, ELLSWORTH	Cem	1991	187.54	0.00	27.61	215.15	3.90			3.84	1.78	5.95		221.11	
	Cem	1951	1,693.08	0.00	269.71	1,962.79	176.67			37.48	17.40	196.75		2,159.54	
SIMPSON, SELINA E.	Cem	1946	2,263.18	0.00	360.53	2,623.71	236.20			50.10	23.25	263.05		2,886.76	
	Cem	1951	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
SIROIS, LIONEL	Cem	1977	706.89	0.00	105.08	811.97	21.60			14.60	6.78	29.42		841.39	
	Cem	1934	1,140.10	0.00	181.60	1,321.70	118.86			25.23	11.71	132.38		1,454.08	
SMALL, CARL & GOLD	Cem														
	Cem														
SMITH, ALFRED AND SUSAN	Cem														
	Cem														
SMITH, ELSIE E.	Cem														
	Cem														
SMITH, JAMES	Cem														
	Cem														
SMITH, LILLIAN M.	Cem														
	Cem														
SOULE, JOSEPH	Cem														
	Cem														
SPEED, AUGUSTUS	Cem														
	Cem														

NAME	PURPOSE	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
SPENCER, ALLAN	Cem	1962	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
SPENCER, L.B.	Cem	1958	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
STAPLES, MARGARET	Cem	1959	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
STEWART, BERTRAM E.	Cem	1935	571.80	0.00	91.06	662.85	59.45	12.65	5.87	66.23	729.09
STIASEN EMMA OWEN	Cem	1949	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
STIMPSON, ROBERT W.	Cem	1941	1,185.80	0.00	188.84	1,374.64	123.34	26.24	12.18	137.40	1,512.04
STIVERS, WILLIAM & IRENE	Cem	1993	187.26	0.00	27.48	214.74	3.22	3.82	1.77	5.26	220.00
STOCKER, JOHN W.	Cem	2005	1,138.65	0.00	163.25	1,301.90	-6.90	22.68	10.53	5.26	1,307.16
STREET, E. Z. SR.	Cem	1971	706.89	0.00	105.08	811.97	21.60	14.60	6.78	29.42	841.39
STRONG, STANLEY & G.	Cem	1985	187.48	0.00	28.13	215.61	7.54	3.91	1.81	9.63	225.24
SWETT, DENNIS	Cem	2006	532.61	0.00	87.80	620.42	76.09	12.20	5.66	82.63	703.05
SYMPHERS, LEROY & PRISCILLA	Cem	1986	187.48	0.00	27.59	215.07	3.76	3.83	1.78	5.81	220.88
SYMPHERS, LEROY & PRISCILLA	Cem	2005	456.85	0.00	76.88	533.73	76.09	10.68	4.96	81.82	615.54
SYMPHERS, LEROY /PRISCILLA	Cem	1987	187.48	0.00	28.27	215.75	8.50	3.93	1.82	10.60	226.36
TALIENTI, CARL	Cem	1971	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
TEBBETTS, MRS. FRANK	Cem	1973	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
TELLES, VINCENT	Cem	1974	1,065.15	0.00	158.47	1,223.62	33.46	22.02	10.22	45.26	1,268.88
THOMPSON, C.	Cem	2004	415.85	0.00	60.28	476.13	2.03	8.38	3.89	6.51	482.65
THOMPSON, SUZZANE	Cem	1959	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
TODD, MARY	Cem	1964	354.91	0.00	52.75	407.67	10.79	7.33	3.40	14.72	422.39
TOTH, C.	Cem	2010	363.00	0.00	54.61	417.61	15.59	7.59	3.52	19.65	437.26
TOWLE, NARDENE	Cem	1995	186.30	0.00	27.00	213.29	0.86	3.75	1.74	2.87	216.16
TROFRIMOVICH EFRIM	Cem	1950	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
TRUEMAN NELLIE & MAHONEY	Cem	1940	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
VALZANIA, ANGELO	Cem	1957	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
VAN ETTEEN, RICHARD	Cem	1969	706.89	0.00	105.08	811.97	21.60	14.60	6.78	29.42	841.39
VAUGHAN, BERTHA	Cem	1940	2,263.18	0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76
VICKERY, STEPHEN & D.	Cem	1980	187.49	0.00	27.59	215.07	3.77	3.83	1.78	5.83	220.90
WAITT, HARRY P.	Cem	1983	372.69	0.00	54.85	427.54	7.53	7.62	3.54	11.61	439.15
WALDREW, ELLIS G.	Cem	1955	2,263.18	0.00	360.53	2,623.71	236.20	50.10	23.25	263.05	2,886.76
WALKER, WILLIAM A.	Cem	1952	1,140.10	0.00	181.60	1,321.70	118.86	25.23	11.71	132.38	1,454.08
WATERHOUSE GEORGE H.	Cem	1956	2,263.14	0.00	360.51	2,623.65	236.10	50.09	23.25	262.94	2,886.58

NAME	PURPOSE	DATE	Principal		New	Principal		Income		Current	Income		Total
			Opening Balance	Funds		Closing Balance	Gains	Opening Balance	Current Income		Closing Balance	Current Expense	
WATSON, ROBERT AND ANN	Cem	2011	359.77	0.00	55.78	415.54		26.91	7.75	3.60	31.06		446.60
WEBSTER, MRS. JAMES	Cem	1936	571.80	0.00	91.06	662.85		59.45	12.65	5.87	66.23		729.09
WEEKS & HUNTRESS	Cem	1958	2,263.18	0.00	360.53	2,623.71		236.20	50.10	23.25	263.05		2,886.76
WEEKS, ADELAIDE	Cem	1943	1,140.10	0.00	181.60	1,321.70		118.86	25.23	11.71	132.38		1,454.08
WEEKS, B.	Cem	2003	143.73	0.00	19.17	162.90		-10.83	2.66	1.24	-9.40		153.50
WEEKS, RUFUS	Cem	1930	3,383.50	0.00	539.03	3,922.53		353.35	74.90	34.77	393.48		4,316.01
WEEKS, WILLIAM R.	Cem	1957	2,263.18	0.00	360.53	2,623.71		236.20	50.10	23.25	263.05		2,886.76
WENDELL, J. H.	Cem	1933	3,381.14	0.00	538.62	3,919.76		352.90	74.84	34.74	393.00		4,312.76
WENTWORTH, MR. & MRS.	Cem	1998	418.87	0.00	57.91	476.77		-17.42	8.05	3.74	-13.11		463.66
WENTWORTH, RICHARD	Cem	1975	354.91	0.00	52.75	407.67		10.79	7.33	3.40	14.72		422.39
WESSELOFT, GRACE	Cem	1933	1,140.10	0.00	181.60	1,321.70		118.86	25.23	11.71	132.38		1,454.08
WHITTEW, MARY MRS.	Cem	1949	1,140.10	0.00	181.60	1,321.70		118.86	25.23	11.71	132.38		1,454.08
WHITTIER, ARCHIE J.	Cem	1951	1,140.12	0.00	181.60	1,321.72		118.86	25.23	11.71	132.38		1,454.10
WIGGIN, LAURA M.	Cem	1939	1,140.19	0.00	181.62	1,321.81		118.87	25.24	11.71	132.39		1,454.20
WILBUR, JAMES	Cem	1982	372.70	0.00	54.30	427.00		3.75	7.55	3.50	7.79		434.79
WILLIAMS, ALICE	Cem	1977	354.91	0.00	52.75	407.67		10.79	7.33	3.40	14.72		422.39
WILSON, DEVOLAS	Cem	2009	661.88	0.00	116.25	778.13		144.00	16.15	7.50	152.65		930.78
WILSON, DOUGLAS A.	Cem	2013	1,131.76	0.00	171.01	1,302.77		53.81	23.76	11.03	66.54		1,369.31
WILSON, FAY	Cem	1954	1,140.19	0.00	181.62	1,321.81		118.87	25.24	11.71	132.39		1,454.20
WILSON, HERB & BARBARA	Cem	1985	372.70	0.00	54.11	426.81		2.44	7.52	3.49	6.47		433.28
WIRLING, FRANK	Cem	1963	531.67	0.00	79.04	610.72		16.28	10.98	5.10	22.17		632.88
WOLFE, JOHN AND PATRICIA	Cem	2011	717.21	0.00	108.23	825.44		33.09	15.04	6.98	41.15		866.59
WOLFE, JOHN AND PATRICIA	Cem	2012	661.88	0.00	99.13	761.01		25.33	13.77	6.39	32.71		793.73
WORTMAN, MRS. HARRY	Cem	1974	354.91	0.00	52.75	407.67		10.79	7.33	3.40	14.72		422.39
WRAY, HENRY & CYNTHIA	Cem	1977	706.89	0.00	105.08	811.97		21.60	14.60	6.78	29.42		841.39
WROBLEWSKI, SIGMUND	Cem	1973	354.91	0.00	52.75	407.67		10.79	7.33	3.40	14.72		422.39
YORK, E. J.	Cem	1939	1,586.58	0.00	252.66	1,839.24		165.03	35.11	16.30	183.84		2,023.08
YOUNG, KENNETH SR.	Cem	1978	848.80	0.00	125.96	974.75		24.40	17.50	8.12	33.78		1,008.53
TOTALS			298,426.14	0.00	46,292.82	344,718.96		22,502.45	6,432.65	2,986.00	25,949.10		370,668.06

~ TREASURER'S REPORT ~

It has been a pleasure serving the Town of Greenland for the past year. The Treasurer's Report for the Year Ending December 31, 2017 is as follows.

GENERAL FUND

Balance 12/31/16	\$5,232,115.73
Balance 12/31/17	\$5,473,762.69

SPECIAL AMBULANCE FUND

Balance 12/31/16	\$ 149,396.58
Balance 12/31/17	\$ 199,861.87

RECREATION FUND

Balance 12/31/16	\$ 61,037.96
Balance 12/31/17	\$ 68,200.39

POLICE SPECIAL DETAIL FUND

Balance 12/31/16	\$ 95,636.76
Balance 12/31/17	\$ 90,215.30

FIRE INSPECTION FUND

Balance 12/31/16	\$ 31,807.12
Balance 12/31/17	\$ 30,466.76

Respectfully submitted,

Tina J. Miles
Treasurer

~SUMMARY OF RECEIPTS AND EXPENSES~

GENERAL GOVERNMENT

Executive	\$211,537.65
Election, Reg. & Vital Statistics	63,625.68
Financial Administration	89,013.01
Legal Expense	60,736.45
Personnel Administration	407,165.36
Planning & Zoning	5,903.74
General Government Buildings	18,111.75
Cemeteries	6,160.12
Insurance	75,061.57
Advertising & Regional Assoc.	8,372.00
Trust Funds & Tax Sale Costs	1,000.00
Debt Service & Interest on Tan	95,039.55

PUBLIC SAFETY

Police Department	\$971,220.04
Fire Department	324,768.77
Ambulance	8,141.30
Building Inspection	63,222.53
Emergency Mgmt.	11,480.10

HIGHWAY & STREETS

Administration	\$ 44,598.03
Highways & Streets	913,013.58
Street Lighting	45,232.48

SANITATION

Administration	\$ 56,550.71
Solid Waste Collection	46,267.19
Solid Waste Disposal	98,388.18

HEALTH/WELFARE

Administration	\$ 1,200.00
Pest & Animal Control	20,110.00
Health Agencies & Hosp. & Other	9,450.00
Administration & Direct Assist.	23,402.52

CULTURE & RECREATION

Parks & Recreation	\$ 24,247.24
Library	305,576.63
Patriotic Purposes	1,342.00

CONSERVATION

Admin. & Purchase of Natural Resources	\$ 949.48
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WARRANT ARTICLES

Article 12 – Truck	40,533.53
Article 13 – Road Improvements	44,696.34
Article 14 – Library Expansion Capital Reserve Fund	35,000.00
Article 15 – Road Improvement Capital Reserve Fund	35,000.00
Article 16 – Town Equipment Capital Reserve Fund	35,000.00
Article 19 – Professional Fees - Coakley	9,000.00
Article 20 – Ambulance Fees	3,000.00
Article 21 – Police Equipment Capital Reserve Fund	2,000.00
Article 22 – Seacoast Family Promise	500.00

TOTAL EXPENSES - 2017 WARRANT**4,215,617.53****TAXES**

Land Use Change Taxes - General Fund	\$17,500.00
Timber Taxes	0.00
Interest & Penalties on Delinquent Taxes	43,561.84

LICENSES, PERMITS & FEES

Business Licenses & Permits	\$ 17,825.46
Motor Vehicle Permit Fees	1,047,332.90
Building Permits	202,685.99
Other Licenses, Permits & Fees (including boats & snowmobiles, ATVs, etc)	31,516.34

FROM FEDERAL GOVERNMENT**\$ 13,816.00****FROM STATE**

Meals & Rooms Tax Distribution	\$200,312.75
Highway Block Grant	85,263.67
Other (Including Railroad Tax)	48,973.45

OTHER GOVERNMENTS - CHARGES FOR SERVICES

Income from Departments	\$ 45,314.46
Other Charges	0.00
Inventory Penalty	0.00

MISCELLANEOUS REVENUES

Interest on Investments	12,072.91
Other Miscellaneous Revenue	25,233.86
Sale of Town Property	46.50

INTERFUND OPERATING TRANSFERS IN

From Capital Reserve Funds	0.00
From Trust & Fiduciary Funds	62,657.95
From Ambulance/Fire Special Fund	3,000.00

OTHER FINANCING SOURCES

Amounts Voted from Fund Balance	\$450,000.00
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TOTAL REVENUES & CREDITS (less property tax)**2,307,114.08**

~ SCHEDULE OF TOWN INSURED PROPERTY ~

As of December 31, 2017

Property Name	Location	Building Value	Contents
Bandstand	Remembrance Park	\$ 26,000.00	N/A
Concession Stand	Caswell Field	\$ 65,000.00	\$ 4,000.00
Concession Stand	Krasko Field	\$ 14,300.00	\$ 13,200.00
Concession Stand	Post Road Fields	\$ 14,300.00	\$ 13,200.00
Dump Building	Cemetery Lane	\$ 19,800.00	\$ 71,500.00
Garage	583 Portsmouth Ave.	\$ 146,000.00	N/A
Gazebo	Post Road/Ptsmth Ave.	\$ 29,000.00	N/A
Highway Building	11 Town Square	\$ 224,000.00	\$ 51,000.00
Municipal Complex	11 Town Square	\$ 1,160,000.00	\$ 230,000.00
Police Station	10 Town Square	\$ 1,367,000.00	\$ 222,000.00
Recreation Storage	Krasko Field	\$ 45,000.00	\$ 14,000.00
Shed/Recycling Center	Cemetery Lane	\$ 6,000.00	N/A
Weeks Public Library	36 Post Road	\$ 660,000.00	\$ 252,000.00
Public Works Blding.	13 Town Square	\$ 146,000.00	\$ 100,000.00
Records Storage Shed	13 Town Square	\$ 16,000.00	\$ 1,000.00
Outside Equipment	Krasko Field (lights)	\$ 16,500.00	
Other Property	Fire Dept.-Air packs	\$ 114,448.00	
	Fire Dept.-Difficul.	\$ 22,391.00	
	Fire Dept.-Pwr. Stretcher	\$ 10,722.00	
	Transfer St.- Baler	\$ 17,606.00	
	Transfer St.-Compact.	\$ 20,000.00	

Vehicle Schedule

Year	Make/Model	Description	Department
2015	KME	Reel Truck	Fire Dept.
2007	Smeal	Fire Truck -Pumper	Fire Dept.
2009	KME	Fire Truck-Tanker	Fire Dept.
2003	Ford	F250 Utility	Fire Dept.
2013	Ford	E450 Ambulance	Fire Dept.
		Cargo Trailer	Fire Dept.
2009	Ford	Crown Victoria	Administration
2013	Ford	Taurus	Building Dept.
2010	Ford	Crown Victoria	Police Dept.
2011	Ford	Crown Victoria	Police Dept.
2013	Ford	Explorer	Police Dept.
2014	Ford	Explorer	Police Dept.
2015	Ford	Explorer	Police Dept.
2016	Ford	Explorer	Police Dept.
2016	Harley Davidson	Motorcycle	Police Dept.
2017	Ford	Explorer	Police Dept.
		Radar/Speed Trailer	Police Dept.
2016	GMC	3500 Diesel	Prop. Maint.
		Equip. Trailer	Prop. Maint.
		Lawn Tractor	Prop. Maint.
		Skid Steer	Prop. Maint.

~ PLANNING BOARD ~

Two major projects were approved by the Planning Board in 2017: Bluebird Storage and the relocation of Dance Innovations at 64 Tide Mill Road. The Planning Board continues its work to make the Zoning Ordinance resident-friendly. 2017 also saw the completion of a Stormwater Management Ordinance, work on a Climate Adaptation Chapter for the Town's Master Plan, and continued examination of our road building requirements.

The March Farm Way commercial project is fully occupied; Bramber Green continues to be developed at record pace and should be completed by the summer of 2018. With City water being approved for Seavey Way, construction on new homes has started; two houses are currently being built.

Mark Fougere, the Planning Board Consultant, has worked tirelessly throughout 2017 and has proved patience is a virtue. He is available the first and third Thursday of every month at the Town Offices, from 1:30 p.m. to 4:30 p.m. Agendas for the Planning Board work sessions and public hearings are available on the Town website.

In closing, I would like to thank the members of all Boards, Committees and Commissions in Town for their dedication and hard work. Without you volunteering your time and effort, Greenland would not be a great place to work, live and raise a family.

Respectfully submitted,

Stu Gerome
Planning Board Chairman



~ RECYCLING REPORT ~

2017 saw an increase in the amount of trash and recyclables brought to the transfer station. Waste tonnage decreased from 994 tons, to 899 tons, a 9% decrease. Recycling tonnage decreased from 391 tons to 385 tons, a 1% decrease. We need to increase overall recycling tonnage to help decrease our waste tonnage which, in turn, saves the town money. Deposits have been made into a Capital Reserve Fund to prepare for the replacement of the two aging trash compactors. This year we put out to bid the contracts for waste disposal and recycling services. For waste disposal, the materials will continue to be brought to Covanta in Haverhill, MA. The Board of Selectmen chose to stay with Covanta as they were the only bidder that offers incineration of the waste. The 2017 cost increased to \$74.00 per ton, which was an increase of 2%.

Large bulky waste and demolition waste tonnage continues to increase. Disposal of those materials are paid for by the individuals using the service, and the offsetting revenue was \$26,938.00. Our cost this year for recycling electronics was \$3,912.00. Brush disposal continues to be a service we provide at no cost to our residents. Contractors are charged for any brush they bring. The town pays to have all brush chipped and hauled off as we can no longer burn the brush. That cost is up to \$3,000.00 each time we chip the brush.

In 2017, we saw the value of aluminum cans begin to slowly rise from the low of .30 cents, to as high as .57 cents per pound. We continue to carefully monitor that market to get the best return for our baling efforts. As you may have noticed, we changed companies that handle our metal recycling. By doing so, we are getting money back for our efforts. We encourage our residents to pay attention to our website, www.greenland-nh.com, for upcoming dates regarding the Hazardous Waste Day in Portsmouth, NH.

The Transfer Station is overseen by Paul Hayden and attendants are present to assist residents in the disposal of their trash and recyclables. We welcomed Tony Brackett to our standby staff. If any resident has a concern or suggestion for the Transfer Station, feel free to bring it to our attention. We are there to serve your needs.

Respectfully submitted,

Paul Hayden
Property Maintenance Supervisor



~ RECREATION COMMISSION~

Volunteering is generally considered an altruistic activity where an individual or group provides services for no financial or social gain “to benefit another person, group or organization” ...Wikipedia. This is my first year as Director of the Recreation Committee. I shared this post earlier in the year with **Erica Rahn** whose talents, insightfulness and perseverance unfortunately gained the attention of her employer with a promotion that has taken Erica away from Greenland. Thank you, Erica we wish you the best!

The Recreation Commission core offerings are; soccer in the fall, basketball in the winter and in the spring, we have a softball, t ball and instructional baseball program. We offer summer day camps for field hockey, soccer, baseball, basketball as well as, a LEGO™ robotics technology camp. One of our most popular programs is Coyote Club. Coyote Club is a program developed by John Pazdon and Mary Mazur in 2007 to introduce children to nature-based studies, native crafts and environmental stewardship. The Recreation Commission brings Family Skate Night, free to any Greenland resident and friends of the Greenland Recreation twice a year at the Puddledock Rink at Strawberry Bank.

Marc Lane, not a member of the Greenland Recreation but as a resident, volunteers his time and has brought the men's pick-up basketball league back. **Jose Roy**, a former Recreation member, comes back every year for the wildly successful 3x3 basketball tournament. **Jeff Milks**, our newest recruit, has been tireless and impressive as he filled the role of Basketball Coordinator. **Erika Coombs** is our Soccer Coordinator. Every fall, she takes the lead to bring an evening of soccer under the lights to our youngest players. The soccer jamboree also serves as fund raiser, thanks to our parents whom bring wonderful bake goods to sell. **Ken Avery** leads our T-Ball program. Players from Greenland, Portsmouth and Newington come to partake in our popular program. Greenland Recreation is fortunate to not only have Ken, but his four young, very talented and athletic children help hone Greenland's competitive edge. **Matt Gladu** has a dual role; heading up our Baseball Program and our Field Coordinator. Matt also offers a summer program for our young baseball enthusiasts. Matt hires his older sons and former Greenland Recreation participants to assist with his training program. Learning by teaching, a method highly regarded by educators, results in deepened understanding, higher motivation and increased skills.

Steve Sargent always a voice in our meetings advocating for field maintenance and improvements. The biggest hazards in youth sports is often the field itself. A lack of proper field maintenance could put players at risk for serious injury. We agree with Steve whom also serves as our Softball Coordinator. **Adam Bottrill** ever present at our meetings offering insights, ideas and his opinion as we discuss future programs, issues and goals. Rumor has it, Adam has a fondness for lacrosse and perhaps a recreation program in our future. **Chester Deorocki**, our Selectman representative, is ever supportive towards our goals and we appreciate his encouragement and guidance.

I would like to thank the Town Clerks Office, **Marge Morgan** and **Amy Bauer** for accepting payments and dealing with inquiries on our behalf. Thank you to **Liz Cummings** for taking care of our financial needs. A special thank you to **Karen Anderson** who has taken on the payment application process. She has assisted in the reconciliation of our account. A timely process we are grateful to have her assistance with.

The committee is always looking for new ideas and members to further grow and organize our programming. If you would like to join us and have ideas to help not just for our younger population but for adults, we would love to hear from you. This spring we will be looking to make improvements and maintenance to your fields, fencing and buildings.

Lastly, I would like to thank the parents. Parents volunteer to coach, assist and even bake brownies for our fund raisers. Without the efforts of those who volunteer we could never provide these programs. Thank you! For more information or contact information, please visit our web site www.greenlandrec.com or contact the town office for meeting information.

Respectfully submitted,

Sharon Hussey-McLaughlin, Director

~WEEKS PUBLIC LIBRARY~



The Library Board of Trustees is convinced that the Town library will serve fewer and fewer patrons if nothing is done to improve the current problems that exist. The 120-year-old Weeks Public Library (WPL) is not in compliance with some current codes and requirements, including electrical, building, and Americans with Disabilities Act (ADA). Additional concerns are overcrowding in all spaces; lack of adequate shelving for the Library's collection; lack of decent work spaces for patrons and employees; the need to disrupt services in order to hold programs;

limited or no access for many elderly citizens and those with disabilities. Throughout 2017 the Library Board of Trustees and its Building Committee worked with Lavallee Brensinger Architects as well as engineering consultants on a conservative concept design which will allow the WPL to once again fulfill its mission of being a hub of information and community for the whole Town of Greenland. Trustees presented the design to civic groups and the general public. A warrant article, asking the public to vote for the WPL expansion project to begin, will be on the March 13, 2018 ballot.

Submitted by Trustees Marcia McLaughlin and Karen Mason

The Year in Review

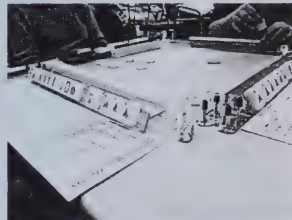
Residents had access to 28,549 items in the building, some in storage boxes or overflow piles due to the lack of shelving space, in addition to 21,863 downloadable eBooks, 15,871 downloadable audiobooks, and for several months 62 eMagazines via the OverDrive New Hampshire Downloadable Books Service. The eMagazine format was removed from the OverDrive collection per the vendor while a new and not yet determined replacement was planned. Additional eBooks were available to residents; 11 Kindle eBooks on our Kindle devices, and 35 Advantage Account eBooks through the downloadable service. Residents could also check out the telescope, kill-a-watt meter, and the Early Literacy iPad. Through the New Hampshire State Library, residents had access to the EBSCOhost databases which provides full-text access to many journal articles and access to locally supported databases that included Mango Languages, Universal Class, Heritage Quest. In the fall two new databases were added, World Book online and the Morningstar Investment Research Center. Also new this year was the addition of the Dremel 3D printer donated by the Friends of the Library.



The library's operational hours remained unchanged. The library is open six days a week for a total of 51 hours and continues to be staffed with only two full-time employees and five part-time employees. Two part-time staff members left the library this year. Jacqueline Wilson, our part-time cataloger, left in June and Madeline Gielow, our part-time programming librarian for grades K-8, left in August. Heather Lindsay joined our team in mid-August as our new programming librarian for grades K-8 and Carol Chamberlain came on board as our new part-time cataloger at the end of September.

Adults were busy with various craft workshops, classic movie nights, Mah Jongg sessions, cribbage nights, travelogues, lectures, monthly book discussions, Friday Morning Group gatherings, and one-on-one tutoring sessions. The American Mah Jongg sessions led by local resident Kathy Giebutowski were new in

2017. The sessions began in January and were extremely popular. The program grew from one morning a week to one morning and one evening a week to meet the demand and the varying schedules. The library also participated in the Seacoast Area Libraries winter storytelling event, “Beyond the Binding” by hosting a storyteller for adults. Special staff led workshops for adults included weaving sessions and a tropical craft night. A New Hampshire Humanities program, “Chartres Cathedral: Philosophy and Theology as Art” took us on a “Robert Langdon” type religious iconology and symbology tour. Other lectures coordinated by staff include a Northern Essex Community College speaker for the “Chocolate: The Secret Indulgence” lecture, a Writer’s Workshop, and an iPhones Tips & Tricks workshop. All events and workshops are planned to meet our mission of active learning.



2017 was another busy year in the Children’s Room with weekly and monthly programs like craft weeks, Family Story Times, book clubs, and Lego Building day. We also offered movies, holiday parties, and special events like Slime, Cow Day, Captain Underpants Day, 3D Creation Day, and Inventors Day. Staff also continued outreach activities at the school with After School Kids for grades 5 and up, book talks for grades 5 & 6, and Literary Lunch for grades 3 & 4. Highlights from the year include: the Crazy Eights Math club for grades K-2, a revised summer reading program which tracked visits to the library, a Dedication Day celebrating 119 years of service to residents, a new monthly hands-on session called Little Makers for ages 2½ and up, and the new Magic Tree House Book Club for grades 2 & 3.

Beyond the After School Kids sessions run at the school, other event for grades 5 and up were planned for that age group at the library. Events and activities for grades 5 and up included summer events, a summer reading program, and a paint night. This year we were able to offer a winter and a summer baby-sitting workshop. This is a popular program for grades 6 and up.

With a change in staff came a change in program offerings for grades K-8. Since August the tweens and teens have been actively participating in tween/teen events. Special events and the three new groups for grades 5 and up, Tech Team, Makers Meetings, and Program Planners, provided many options and opportunities to learn and socialize.

Our Tech Team group started with learning about 3D design. They learned how to use free online design software from TinkerCad. They then designed their own creations and were able to keep 3D printed models of their design that were printed right here at the library. In addition to this, Tech Team explored with digital scavenger hunts and is moving into learning about animation and circuits!



Makers Meetings have been a wonderful venue to showcase the artistic talent of our local tweens and teens! They have created some amazing things this year. Meetings provided them with opportunities to demonstrate their painting and origami skills, to make nebula jars, and to create 'franken-toys', while working together and having fun.

Program Planners has been an amazing new experience for students in grades 5 and up. This group has taken the initiative to give suggestions and ideas for programs for themselves, and have executed a program of their own for younger kids! In November they met to discuss programming and came up with a snow globe craft that they wanted to design, prepare, and run. They did a fantastic job testing materials, assigning responsibilities, and assisting their program attendees.

Community Support

In 2017 the Friends hosted two New Hampshire Humanities programs, "A Short Course on Islam for Non-Muslims" and "If I Am Not for Myself, Who Will Be for Me?" the Ona Marie Judge program. They held several fundraisers and partnered with the Library Trustees on the first fundraiser for the building and renovation project. During the year, they sponsored all three holiday parties, prizes for the all three summer reading programs, and pizza for grades 5 and up. They also provided refreshments for National Library Week, National Friends of the Library Week, and the holiday refreshments in December. This year they sponsored two new museum passes, the NH State Park Passes and the Boston Children's Museum while continuing to sponsor the Museum of Science in Boston, the New England Aquarium in Boston, and the Currier Museum of Art in Manchester.

Additional museum passes for residents were sponsored by the Greenland Women's Club. The Women's Club continued to sponsor the Children's Museum of New Hampshire in Dover, the Seacoast Science Center in Rye, the Museum of Fine Arts in Boston, and the Prescott Park buttons.

We are very grateful to the Friends and the Women's Club for their continued support.

Volunteers assisted with shelving, yard maintenance, and adult programs.

Maintenance and Repair Projects

Maintenance and repairs included a new hot water heater, new ballasts and light bulbs as needed, a rebuilt school house light fixture, biannual pest control treatments, smoke chambers replaced in all detectors, tile floor waxed, carpeting on the stairs cleaned, and gutters cleaned. Several handyman jobs, ramp repairs and painting, and yard maintenance tasks were completed by Trustees Jonathan Dowling, Karen Mason, and Dale Rockefeller. Spring and fall leaf and brush cleanup and driveway pot holes repairs were completed by the Town Maintenance Supervisor/Road Agent Paul Hayden and crew.



Respectfully submitted,

Denise Grimse, Director

Susan MacDonald, Assistant Direct/Children's Librarian

Heather Lindsay, Programming Librarian

Statistics

	2017	2016	2015	2014	2013	2012	2011	2010
	=====	=====	=====	=====	=====	=====	=====	=====
Total	37,154	38,042	40,763	44,841	47,499	47,639	45,876	42,445
Circulation								
Change	-2.33%	-6.68%	-9.09%	-5.60%	-0.29%	3.84%	8.08%	7.12%
Adult Books	8,290	7,990	9,439	10,888	9,112	10,086	11,138	9,688
Young Adult Books	703	929	1,098	1,519	1,473	1,580	2,115	2,247
Children's Books	12,951	13,803	13,656	13,941	14,157	14,106	12,426	10,900
Audio/Visual	12,231	12,345	15,230	17,312	19,482	20,228	18,820	17,004
NH								
Downloadable Books	4,149	4,038	3,816	3,193	2,799	2,090	1,683	1,153
Checkouts								
Number of New Cards Issued	129	143	136	144	184	134	166	167
Library Card Holders	2,136	2,116	2,002	1,883	1,750	1,583	1,881	2,669
Holdings	28,549	28,093	27,459	26,571	26,163	25,425	25,389	22,839
Added	2,334	2,787	3,076	2,744	2,854	2,732	2,856	1,868
Weeded	1,831	1,965	2,104	2,363	2,083	2,347	1,441	1,467
Interlibrary Loan								
Items Borrowed	1,535	1,459	1,230	1,370	1,450	1,562	1,632	1,362
Items Loaned	1,587	1,640	1,406	1,343	1,420	1,354	1,372	1,177
Programming								
Programs	450	351	332	341	367	358	350	339
Attendance	3,816	3,104	3,233	4,090	3,570	3,998	3,661	3,936



Financials

2017 Income

Copies/Faxes	\$555.00
Damaged/Lost Materials	\$423.00
Donations	\$285.00
Nonresident Cards	\$150.00
Unanticipated Income	\$596.00
Trust Funds	\$3,223.27
Interest	\$12.11
Town Appropriation	\$284,962.00
Total Income	\$290,206.38

Income from previous years that was used in 2017:
\$713.49 from 2016 Copies/Faxes; \$477.90 from 2016 Damaged/Lost;
\$831 from 2016 Donations; \$100 from 2016 Non-Resident Card fees;
\$2,873.61 from 2016 Trust Funds.

Income from 2017 that will be used in 2018:
\$555 from 2017 Copies/Faxes; \$423 from 2017 Damaged/Lost Materials;
\$285 from 2017 Donations; \$150 from 2017 Non-Resident Cards;
\$3,223 from 2017 Trust Funds.

2017 Expenses

Administration	\$9,884.01
Library Materials	\$41,904.41
Operations and Maintenance	\$14,659.27
Salaries & Benefits	\$204,201.05
Utilities	\$7,356.92
Total Expenses	\$278,005.66

Funds returned to the General Fund: \$12,560.45

Operational Accounts:

Checking Account

Balance on December 31, 2017	\$32,753.22
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Money Market

Balance on December 31, 2017	\$24,652.94
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Investment Accounts:

Savings

Balance as of December 31, 2016	\$1,087.33
	withdrawals \$0.00
	interest \$0.11
Balance as of December 31, 2017	\$1,087.44

Checking (Building Fund)

Balance on December 31, 2016	\$3,201.86
	deposits \$2.00
Balance on December 31, 2017	\$3,203.86

Money Market (Building Fund 2)

Balance on December 31, 2016	\$23,647.99
	deposits \$1,000.00
	interest \$4.95
Balance on December 31, 2017	\$24,652.94

**New Hampshire Public Deposit Investment Pool
(MBIA Asset Management)**

Balance on December 31, 2016	\$0.00
	deposits \$0.00
	withdrawals \$0.00
Balance on December 31, 2017	\$0.00

~ 2017 Town Employee Wages ~

Name	Title	Salary/ Amount Paid	Overtime & Grants	Special Details	Total Gross Pay
Peter Anania	Firefighter/EMT	\$ 5,498.30			\$ 5,498.30
Karen Anderson	Town Administrator/Welfare Officer	\$ 73,778.18			\$ 73,778.18
Lee Atkinson	Library Assistant	\$ 19,029.13			\$ 19,029.13
Martha Bates	Election Worker	\$ 72.50			\$ 72.50
Amy Bauer	Deputy Town Clerk/Tax Collector	\$ 36,264.57	\$ 28.44		\$ 36,293.01
Brant Berry	Firefighter/EMT	\$ 10,980.21			\$ 10,980.21
Wayne Bertogli	Police Officer	\$ 50,198.87	\$ 18,895.88	\$ 3,608.00	\$ 72,702.75
Anthony Brackett	Transfer Station Attendant	\$ 1,159.65	\$ 231.93		\$ 1,391.58
Carol Chamberlain	Library Assistant	\$ 2,413.91			\$ 2,413.91
Timiothy Collins	Emergency Management Director, Firefighter/EMT	\$ 8,935.50			\$ 8,935.50
Robert Cook, III	Firefighter/EMT	\$ 1,790.00			\$ 1,790.00
James Cormier	Police Officer	\$ 53,141.83	\$ 7,416.26	\$ 5,588.00	\$ 66,146.09
Kathy Cox	Election Worker	\$ 57.50			\$ 57.50
Katherine Cresta	Fire Department Secretary	\$ 4,900.00			\$ 4,900.00
Ralph Cresta	Chief, Fire Department	\$ 20,000.00			\$ 20,000.00
Margaret Crosby	Firefighter/EMT	\$ 7,154.97			\$ 7,154.97
Lizbeth Cummings	Secretary/Bookkeeper	\$ 34,921.81			\$ 34,921.81
Chester Deorocki	Selectman	\$ 2,533.46			\$ 2,533.46
Thomas Duplessis	Firefighter/EMT	\$ 2,324.50			\$ 2,324.50
Henry Fieldsend	Transfer Station Attendant	\$ 735.38			\$ 735.38
David Florin	Firefighter/EMT	\$ 3,805.96			\$ 3,805.96
Michael Floyd	Firefighter/EMT	\$ 13,796.36			\$ 13,796.36
Kevin Forrest	Selectman	\$ 591.54			\$ 591.54
Timothy Francois	Transfer Station Attendant	\$ 4,042.00	\$ 231.93		\$ 13,432.69
Madeline Gielow	Librarian PT	\$ 16,626.66			\$ 16,626.66
Michael Gobbi	Police Officer	\$ 43,110.22	\$ 9,390.69	\$ 16,942.00	\$ 69,442.91
Alexandria Gorski	Firefighter/EMT	\$ 1,848.75			\$ 1,848.75
Winston Gouzoulas	Supervisor of Checklist	\$ 550.00			\$ 550.00
Alanna Graham	Firefighter/EMT	\$ 1,315.20			\$ 1,315.20
Judith Graham	Firefighter/EMT	\$ 90.00			\$ 90.00
Zachary Greenbaum	Firefighter/EMT	\$ 6,497.00			\$ 6,497.00
Denise Grimse	Library Director	\$ 60,066.10			\$ 60,066.10
Robert Grodan	Election Worker	\$ 9,768.16	\$ 231.93		\$ 10,000.09
Greg Harnois	Lieutenant, Firefighter/EMT	\$ 38,217.57			\$ 38,217.57
Theodore Hartmann	Firefighter/EMT	\$ 495.00			\$ 495.00

~ 2017 Town Employee Wages ~

Name	Title	Salary/ Amount Paid	Overtime & Grants	Special Details	Total Gross Pay
Paul Hayden	Property Maintenance Supervisor, Cemetery Sexton	\$ 49,095.87			\$ 49,095.87
Richard Hazzard	Firefighter/EMT	\$ 4,900.00			\$ 4,900.00
Robert Holt	Firefighter/EMT	\$ 144.75			\$ 144.75
Charlotte Hussey	Secretary of the Boards	\$ 33,465.77	\$ 890.89		\$ 34,356.66
Richard Hussey	Firefighter/EMT	\$ 77.25			\$ 77.25
Ronald Hussey	Transfer Station Attendant	\$ 3,563.08			\$ 3,563.08
Robert Hussey	Selectman	\$ 2,408.46			\$ 2,408.46
Sharon Hussey- McLaughlin	Deputy Treasurer	\$ 40.00			\$ 40.00
Charles Ireland Jr.	Transfer Station Attendant	\$ 15,046.92	\$ 231.93		\$ 15,278.85
Robert Izzo	Firefighter/EMT	\$ 11,687.50			\$ 11,687.50
David Kurkul	Lieutenant, Police Department	\$ 61,743.25	\$ 11,328.36	\$ 3,818.00	\$ 76,889.61
Tara Laurent	Chief, Police Department	\$ 75,603.23	\$ 3,589.60		\$ 79,192.83
William Lebar	Grounds Maintenance Worker	\$ 5,790.00			\$ 5,790.00
Jacob Lennon	Firefighter/EMT	\$ 19,245.10			\$ 19,245.10
Heather Lindsay	Librarian PT	\$ 10,233.16			\$ 10,233.16
Susan MacDonald	Asst. Dir/Childs. Librarian	\$ 41,683.80			\$ 41,683.80
Tom Maher	Firefighter/EMT	\$ 4,037.00			\$ 4,037.00
James Marchese	Building Inspector/Code Enforcement Officer	\$ 49,404.88			\$ 49,404.88
Timothy McClare	Part-Time Police Officer	\$ 1,756.95		\$ 27,764.00	\$ 29,520.95
John McDevitt	Selectman	\$ 591.54			\$ 591.54
Hugh McIntyre	Transfer Station Attendant	\$ 206.16			\$ 206.16
Bill McLaughlin	Firefighter/EMT	\$ 395.00			\$ 395.00
Tina Miles	Treasurer	\$ 5,416.85			\$ 5,416.85
Donald Miller	Emergency Management Worker	\$ 370.00			\$ 370.00
Patrick Miner	Firefighter/EMT	\$ 12,051.25			\$ 12,051.25
Elaine Molleur	Library Assistant	\$ 9,606.42			\$ 9,606.42
Margaret Mooers	Library Assistant	\$ 12,209.53			\$ 12,209.53
Marguerite Morgan	Town Clerk/Tax Collector/Deputy Welfare Officer	\$ 46,323.90			\$ 46,323.90

~ 2017 Town Employee Wages ~

Name	Title	Salary/ Amount Paid	Overtime & Grants	Special Details	Total Gross Pay
Vaughan Morgan	Selectman	\$ 3,000.00			\$ 3,000.00
Richard Newman	Part-Time Police Officer	\$ 4,932.10		\$ 16,841.00	\$ 21,773.10
Michael Nickerson	Firefighter/EMT	\$ 5,407.50			\$ 5,407.50
Marilyn Page	Election Worker	\$ 47.50			\$ 47.50
Christopher Pearl	Firefighter/EMT	\$ 1,782.50			\$ 1,782.50
Jeffrey Peirce	Part-Time Police Officer	\$ 2,821.03		\$ 10,616.00	\$ 13,437.03
Colleen Penacho	Trustee of Trust Funds Secretary/Supervisor of Checklist	\$ 1,550.00			\$ 1,550.00
Joseph Philbrick	Supervisor of Checklist	\$ 550.00			\$ 550.00
Samantha Previte	Firefighter/EMT	\$ 1,357.50			\$ 1,357.50
William Riffert	Firefighter/EMT	\$ 28,051.60			\$ 28,051.60
James Rolston	Selectman	\$ 3,125.00			\$ 3,125.00
Elizabeth Rolston	Election Worker/Emergency Management Worker	\$ 232.50			\$ 175.00
Paul Sanderson	Selectman	\$ 3,000.00			\$ 3,000.00
Jonathan Sardinha	Policeman	\$ 19,068.51	\$ 2,001.33	\$ 6,974.00	\$ 28,043.84
Dawn Sawyer	Lieutenant, Police Department	\$ 78,824.81	\$ 12,215.68	\$ 2,112.00	\$ 93,152.49
Kevin Schmit	Firefighter/EMT	\$ 367.20			\$ 367.20
John Seavey	Firefighter/EMT	\$ 240.00			\$ 240.00
Derek Simpson	Firefighter/EMT	\$ 125.00			\$ 125.00
Carole Smith- Miesowicz	Secretary, Police Department	\$ 33,043.16			\$ 33,043.16
Paul St. Cyr-Butler	Lieutenant, Firefighter/EMT	\$ 16,625.70			\$ 16,625.70
Thomas Tillman	Firefighter/EMT	\$ 13,149.40			\$ 13,149.40
Elizabeth Tretter	Secretary, Police Department	\$ 902.00			\$ 902.00
Kevin VanEtten	Transfer Station Attendant	\$ 13,132.84			\$ 13,132.84
Harry Wallus	Part Time Police Officer	\$ 5,649.79			\$ 5,649.79
Devon Wildes	Firefighter/EMT	\$ 2,578.75			\$ 2,578.75
Jacqueline Wilson	Library Assistant	\$ 4,593.72			\$ 4,593.72
Wayne Young	Sergeant, Police Department	\$ 52,926.14	\$ 17,455.43	\$ 24,454.00	\$ 94,835.57

**TOWN OF GREENLAND,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016**

TOWN OF GREENLAND, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Greenland
Greenland, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Greenland as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 14 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Town of Greenland
Independent Auditor's Report

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Greenland, as of December 31, 2016, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Greenland as of December 31, 2016, and the respective changes in financial position and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 8), the Schedule of Town's Proportionate Share of Net Pension Liability (page 35) and the Schedule of Town Contributions (page 36) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Greenland's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

July 21, 2017

Plodzik & Sanderson
Professional Association

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2016**

Presented here is the Management Discussion & Analysis Report for the Town of Greenland, NH, for the year ending December 31, 2016. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Board of Selectmen also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Greenland using the integrated approach prescribed by GASB Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The financial statements are comprised of the following five components:

- Government-Wide Financial Statements
- Fund Financial Statements
- Notes to the Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information

Government-wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The Statement of Net Position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. We take all of the current year's revenues and expenses into account regardless of when we receive cash in or pay cash out.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. One can divide all the funds of the Town into two categories: governmental funds and fiduciary funds.

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2016**

We use governmental funds to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental activities Statement of Net Position and Statement of Activities.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and Road Improvement Capital Project Fund, the Town's major funds. We combine data from all other governmental funds into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund for 2016, with an adopted budget, is the General Fund.

Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Greenland. The Town's fiduciary funds consist of agency funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes the Schedule of the Town's Proportionate Share of Net Pension Liability and a Schedule of Town Contributions.

Other Supplementary Information

Other supplementary information includes combining financial statements for non-major governmental funds.

TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2016

Government-Wide Financial Analysis

Statement of Net Position

Net Position of the Town of Greenland as of December 31, 2016 and 2015, are as follows:

	2016	2015
Capital assets, net	\$5,506,461	\$5,792,185
Other assets	7,223,020	8,173,019
Total assets	<u>\$12,729,481</u>	<u>\$13,965,204</u>
Deferred outflows of resources	808,054	304,256
Long-term liabilities	\$3,456,596	\$2,803,638
Other liabilities	2,975,494	4,668,873
Total liabilities	<u>\$6,432,090</u>	<u>\$7,472,511</u>
Deferred inflows of resources	34,600	97,623
Net Position:		
Net investment in capital assets	\$4,867,185	\$5,072,185
Restricted	586,938	551,141
Unrestricted	<u>\$1,616,447</u>	<u>\$1,076,000</u>
Total net position	<u><u>\$7,070,845</u></u>	<u><u>\$6,699,326</u></u>

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2016**

Statement of Activities

Changes in net position for the years ending December 31, 2016 and 2015, are as follows:

	2016	2015
Revenues		
Program Revenues:		
Charges for services	\$457,576	\$396,330
Operating Grants and Contributions	75,264	126,054
General revenues		
Property and other taxes	2,369,521	2,333,054
Licenses and permits	1,241,141	1,148,030
Grants and contributions	247,950	213,137
Interest and investment earnings	112,929	8,492
Miscellaneous	63,184	51,395
Total General Revenues	<u>4,567,565</u>	<u>4,267,892</u>
Expenses		
General Government	\$1,119,764	\$1,069,417
Public Safety	1,560,089	1,358,516
Highways and streets	819,403	898,108
Sanitation	210,809	201,834
Health	33,371	33,271
Welfare	36,388	33,077
Culture and recreation	398,241	367,781
Conservation	2,099	395
Interest on long-term debt	15,882	18,821
Total expenses	<u>4,196,046</u>	<u>3,981,220</u>
Change in net position	\$371,519	\$295,672
Net position, beginning of year	<u>6,699,326</u>	<u>6,403,654</u>
Net position, end of year	<u><u>\$7,070,845</u></u>	<u><u>\$6,699,326</u></u>

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2016**

Town of Greenland Activities

As shown in the above statement, there was an increase in the Town's total net position of \$371,519. The general fund ended the year with an unassigned budgetary basis fund balance of \$2,279,336. The Town voted to use \$425,000 for deposits into Capital Reserve Accounts to prepare for future expenses. Revenues exceeded the estimate by \$126,937 and the unexpended balance of the 2016 budget was \$354,401 for a total increase of \$442,961. In order to account for property taxes not collected within 60 days of year-end and abatements, \$25,890 has been moved from unassigned to assigned fund balance. Looking at the fund balance based solely on the budget (Schedule 3 – Budgetary Basis), it increased by \$481,338.

General Fund Budgetary Highlights

During the year, the original budget for appropriations and revenues did not change. The Town under expended its total 2016 budget by \$354,401. This resulted from conservative spending within the departments and the extremely mild winter. Public Works- Sanitation was over-expended by \$8,058 and General Government was able to conserve \$94,196. Actual revenues were greater than budgeted by \$88,560. This was primarily a result of increased motor vehicle permit fees and a refund of social security taxes for some part-time police officers.

Capital Assets

The Town of Greenland considers a capital asset to be an asset whose cost exceeds \$5,000 and which has a useful life of greater than two years. The Town depreciates its assets using the straight-line method over the course of their useful life beginning in the year of acquisition.

The total investment in capital assets for governmental activities at year end amounted to \$5,506,461 (net of accumulated depreciation), a decrease of \$285,724 from the previous year. This investment in capital assets includes land, buildings and improvements, vehicles and equipment, and road infrastructure.

Significant capital asset events during the current fiscal year included the completion of the reconstruction of Dearborn Road and Caswell Drive, changing the categorization of \$914,960 from work in progress to infrastructure.

Additional information on capital assets can be found in Note 8 of the Basic Financial Statements.

Long-Term Obligations

At the end of the current fiscal year, the Town had outstanding bonded debt in the amount of \$639,001. The Town's other long-term obligations consist of compensated absences payable which is \$77,541 and a net pension liability of \$2,740,051.

Economic Factors, Rates and 2016 Budget

The NH Department of Revenue Administration (DRA) sets the Annual Tax Rate for the Town of Greenland. They do so based on the Annual Budget approved at Town Meeting adjusted for actual revenues and expenditures throughout the year. The Town collects property taxes to fund its own operations and that of the Greenland School District. The property tax also pays the levy placed on the Town by Rockingham County and the State of New Hampshire in the Statewide Property Tax for Education. The Town bills for property taxes semi-annually. Tax billing occurs according to the laws of

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2016**

the State of New Hampshire, under the supervision of the DRA. The first billing is an estimate based on the previous year's tax rate applied to the current year's assessments. The second billing utilizes the correct tax rate for the year as established by the New Hampshire DRA applied to the current year's assessment.

Following is a comparison of the 2016 to the 2015 tax rates:

	<u>2016</u>	<u>2015</u>
Town rate	\$3.42	\$3.53
Local school rate	9.72	9.84
State school rate	2.44	2.44
County rate	<u>1.07</u>	<u>1.10</u>
Total rate	<u>\$16.65</u>	<u>\$16.91</u>
Assessed value	\$703,370,116	\$687,121,432

The Town of Greenland works to a 5-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2021. The Capital Improvements Plan Committee annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings and is presented to the Board of Selectmen and Budget Committee as a budget development tool.

Contacting the Town of Greenland's Board of Selectmen or Staff

This financial report provides our citizens and creditors with a general overview of the Town of Greenland's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Karen Anderson, Town Administrator or the Board of Selectmen, at P.O. Box 100, Greenland, NH 03840 and telephone number (603) 431-7111.

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Net Position
December 31, 2016

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 5,439,348
Investments	1,246,918
Taxes receivables (net)	440,183
Account receivables (net)	96,571
Capital assets:	
Land and construction in progress	1,608,560
Other capital assets, net of depreciation	3,897,901
Total assets	<u>12,729,481</u>
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions	<u>808,054</u>
LIABILITIES	
Accounts payable	85,203
Accrued salaries and benefits	33,851
Intergovernmental payable	2,839,798
Retainage payable	14,891
Accrued interest payable	1,754
Long-term liabilities:	
Due within one year	81,999
Due in more than one year	3,374,594
Total liabilities	<u>6,432,090</u>
DEFERRED INFLOWS OF RESOURCES	
Related to pensions	<u>34,600</u>
NET POSITION	
Net investment in capital assets	4,867,460
Restricted	586,938
Unrestricted	1,616,447
Total net position	<u><u>\$ 7,070,845</u></u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2016

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Change In Net Position
General government	\$ 1,119,764	\$ 6,395	\$ 648	\$ (1,112,721)
Public safety	1,560,089	358,979	14,614	(1,186,496)
Highways and streets	819,403	-	60,002	(759,401)
Sanitation	210,809	37,079	-	(173,730)
Health	33,371	-	-	(33,371)
Welfare	36,388	-	-	(36,388)
Culture and recreation	398,241	55,123	-	(343,118)
Conservation	2,099	-	-	(2,099)
Interest on long-term debt	15,882	-	-	(15,882)
Total governmental activities	<u>\$ 4,196,046</u>	<u>\$ 457,576</u>	<u>\$ 75,264</u>	<u>(3,663,206)</u>
General revenues:				
Taxes:				
Property				2,335,597
Other				33,924
Motor vehicle permit fees				1,037,937
Licenses and other fees				203,204
Grants and contributions not restricted to specific programs				247,950
Unrestricted investment earnings				112,929
Miscellaneous				63,184
Total general revenues				<u>4,034,725</u>
Change in net position				371,519
Net position, beginning				6,699,326
Net position, ending				<u>\$ 7,070,845</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF GREENLAND, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2016

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,775,088	\$ 391,360	\$ 5,166,448
Investments	-	491,602	491,602
Accounts receivable, net	1,820	94,751	96,571
Taxes	445,183	-	445,183
Interfund receivable	44,128	-	44,128
Voluntary tax liens	299,578	-	299,578
Voluntary tax liens reserved until collected	(299,578)	-	(299,578)
Restricted assets:			
Cash and cash equivalents	272,900	-	272,900
Investments	755,316	-	755,316
Total assets	<u>\$ 6,294,435</u>	<u>\$ 977,713</u>	<u>\$ 7,272,148</u>
LIABILITIES			
Accounts payable	\$ 84,064	\$ 1,139	\$ 85,203
Accrued salaries and benefits	33,851	-	33,851
Intergovernmental payable	2,839,798	-	2,839,798
Interfund payable	-	44,128	44,128
Retainage payable	-	14,891	14,891
Total liabilities	<u>2,957,713</u>	<u>60,158</u>	<u>3,017,871</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	59,297	-	59,297
FUND BALANCES			
Nonspendable	-	479,865	479,865
Restricted	58,584	48,489	107,073
Committed	961,148	388,089	1,349,237
Assigned	32,654	1,112	33,766
Unassigned	2,225,039	-	2,225,039
Total fund balances	<u>3,277,425</u>	<u>917,555</u>	<u>4,194,980</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,294,435</u>	<u>\$ 977,713</u>	<u>\$ 7,272,148</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF GREENLAND, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2016

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances of governmental funds (Exhibit C-1)		\$ 4,194,980
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 7,760,594	
Less accumulated depreciation	<u>(2,254,133)</u>	
		5,506,461
Certain items are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 808,054	
Deferred inflows of resources related to pensions	<u>(34,600)</u>	
		773,454
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (44,128)	
Payables	<u>44,128</u>	
		-
Property taxes not collected within 60 days of the fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.		
Deferred property taxes	\$ 59,297	
Allowance for uncollectible taxes	<u>(5,000)</u>	
		54,297
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(1,754)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bond	\$ 639,001	
Compensated absences	77,541	
Net pension liability	<u>2,740,051</u>	
		<u>(3,456,593)</u>
Net position of governmental activities (Exhibit A)		<u><u>\$ 7,070,845</u></u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
TOWN OF GREENLAND, NEW HAMPSHIRE
Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2016

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 2,356,337	\$ -	\$ 2,356,337
Licenses and permits	1,241,141	-	1,241,141
Intergovernmental	322,554	-	322,554
Charges for services	59,725	397,851	457,576
Miscellaneous	123,796	52,977	176,773
Total revenues	4,103,553	450,828	4,554,381
EXPENDITURES			
Current:			
General government	1,079,017	-	1,079,017
Public safety	1,068,079	195,248	1,263,327
Highways and streets	661,965	-	661,965
Sanitation	204,377	-	204,377
Health	33,371	-	33,371
Welfare	36,388	-	36,388
Culture and recreation	339,645	49,659	389,304
Conservation	2,099	-	2,099
Debt service:			
Principal	80,999	-	80,999
Interest	16,060	-	16,060
Capital outlay	-	57,459	57,459
Total expenditures	3,522,000	302,366	3,824,366
Excess of revenues over expenditures	581,553	148,462	730,015
OTHER FINANCING SOURCES (USES)			
Transfers in	35,487	40,784	76,271
Transfers out	(40,784)	(35,487)	(76,271)
Total other financing sources (uses)	(5,297)	5,297	-
Net change in fund balances	576,256	153,759	730,015
Fund balances, beginning, as restated (see Note 18)	2,701,169	763,796	3,464,965
Fund balances, ending	\$ 3,277,425	\$ 917,555	\$ 4,194,980

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF GREENLAND, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2016

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 730,015
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 1,003,573	
Depreciation expense	(346,053)	
Conversion of construction in progress	(929,517)	
		(271,997)
The net effect of various miscellaneous transactions involving capital assets (i.e. disposals and losses) is to decrease net position.		(13,727)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (76,271)	
Transfers out	76,271	
		-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue	\$ 8,184	
Change in allowance for uncollectible taxes	5,000	
		13,184
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Repayment of bond principal		80,999
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 178	
Decrease in compensated absences payable	306	
Increase in net pension liability and deferred outflows and inflows related to pensions	(167,439)	
		(166,955)
Changes in net position of governmental activities (Exhibit B)		<u>\$ 371,519</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2016

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 2,405,069	\$ 2,405,069	\$ 2,369,521	\$ (35,548)
Licenses and permits	1,106,000	1,106,000	1,213,591	107,591
Intergovernmental	338,913	338,913	322,554	(16,359)
Charges for services	40,000	40,000	59,725	19,725
Miscellaneous	35,000	38,000	51,151	13,151
Total revenues	3,924,982	3,927,982	4,016,542	88,560
EXPENDITURES				
Current:				
General government	1,174,514	1,174,514	1,080,318	94,196
Public safety	1,143,574	1,141,574	1,085,233	56,341
Highways and streets	853,415	853,415	661,965	191,450
Sanitation	216,319	196,319	204,377	(8,058)
Health	34,981	34,981	33,371	1,610
Welfare	46,302	46,302	36,388	9,914
Culture and recreation	353,117	353,117	347,271	5,846
Conservation	16,000	16,000	15,599	401
Debt service:				
Principal	80,000	80,000	80,999	(999)
Interest	19,760	19,760	16,060	3,700
Total expenditures	3,937,982	3,915,982	3,561,581	354,401
Excess of revenues over expenditures	(13,000)	12,000	454,961	442,961
OTHER FINANCING SOURCES (USES)				
Transfers in	13,000	10,000	48,377	38,377
Transfers out	-	(22,000)	(22,000)	-
Total other financing sources (uses)	13,000	(12,000)	26,377	38,377
Net change in fund balances	\$ -	\$ -	481,338	\$ 481,338
Decrease in assigned for abatements			25,890	
Unassigned fund balance, beginning, as restated (see Note 18)			1,772,108	
Unassigned fund balance, ending			<u>\$ 2,279,336</u>	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF GREENLAND, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
December 31, 2016

	<u>Agency</u>
ASSETS	
Cash and cash equivalents	\$ 443,320
Investments	<u>29,647</u>
Total assets	<u>472,967</u>
LIABILITIES	
Intergovernmental payable	433,546
Due to others	<u>39,421</u>
Total liabilities	<u>472,967</u>
NET POSITION	<u><u>\$ -</u></u>

The notes to the basic financial statements are an integral part of this statement.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Greenland, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2016 the Town implemented GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, which establishes the order of priority of pronouncements and other sources of accounting and financial reporting guidance that a government should apply.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Greenland is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements - The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through taxes and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the Town at year-end. This statement includes all of the Town's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position, with the exception that the long-term costs of retirement, health care, and obligations for other postemployment benefits have been omitted because the liability and expense have not been determined.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Taxes and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue. As in the Statement of Net Position mentioned above, the Town has not recorded other postemployment benefit expense in this statement.

Fund Financial Statements - Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, debt service or capital outlay. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Other Financing Sources (Uses) – these additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds and financing provided by bond proceeds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting - The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Financial Statement Presentation - A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The Town reports the following major governmental fund:

General Fund - is the Town's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54 guidance the library, medical deductible and expendable trust funds are consolidated in the general fund.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

Additionally, the Town reports the following fund types:

Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - are used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund - is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

Fiduciary Funds - The Town also reports the following fiduciary funds:

Agency Fund - are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

I-D Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

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1-E Restricted Assets

Restricted assets occur when statutory limitation is placed on the use of the assets as they are earmarked for a specific purpose and are unavailable for general use.

1-F Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments are reported at fair value. The Town discloses the fair value of its investments in a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy is as follow:

Level 1 – Inputs that reflect quoted prices (unadjusted) in active markets for identical assets and liabilities that the Town has the ability to access at the measurement date. Most of the Town's directly held marketable equity securities would be examples of Level 1 investments.

Level 2 – Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. All of the Town's holdings in U.S. government obligations and corporate bonds would be examples of Level 2 investments.

Level 3 – Unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative financial instruments.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

1-G Receivables

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-H Capital Assets

Capital assets are defined by the Town as assets with an initial individual cost of \$5,000 or more and an estimated life in excess of two years. Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, bridges, sidewalks, drainage, and similar items) and are reported in governmental activities.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the governmental activities column of the government-wide Statement of Net Position. When cost of general capital assets cannot be determined from available records, estimated historical cost is used.

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Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend lives are not capitalized.

In the government-wide financial statements and in the enterprise fund financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets or the Town are depreciated or amortized using the straight-line method over the following estimated useful lives:

Capital Asset Classes:	<u>Years</u>
Buildings and building improvements	15 - 20
Vehicles and equipment	20 - 40
Infrastructure	15 - 20

I-I Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

I-J Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 16, 2016 and October 17, 2016, and due on July 1, 2016 and December 1, 2016. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Greenland School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2016 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 681,552,380
For all other taxes	\$ 703,370,116

The tax rates and amounts assessed for the year ended December 31, 2016 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$3.42	\$ 2,405,712
School portion:		
State of New Hampshire	\$2.44	1,660,384
Local	\$9.72	6,836,605
County portion	\$1.07	755,177
Total		<u>\$ 11,657,878</u>

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1-K Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2016.

1-L Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-M Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, Statement of Net Position.

1-N Compensated Absences

The Town's policy allows certain employees to earn varying amounts of vacation and sick pay based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

1-O Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules are prepared by New Hampshire Retirement System, and are audited by the plan's independent auditors.

1-P Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

- a) *Net investment in capital assets* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of the bond that is attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net position* – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – This classification includes the amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In the general fund, the Town strives to maintain an unassigned fund balance equal to 5-17% of total appropriations of the community. The Board of Selectmen will review information each year to determine the amount, if any, of unassigned fund balance to be used to reduce taxes.

1-Q Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

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Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2016, none of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis, presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 4,064,919
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	100,195
To eliminate transfers between blended funds	(12,890)
Change in deferred tax revenue relating to 60-day revenue recognition	(8,184)
Change in allowance for uncollectible property taxes	(5,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,139,040</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 3,583,581
Adjustment:	
Basis differences:	
Encumbrances, ending	(32,654)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	(6,927)
To recognize transfers between other and blended funds	18,784
Per Exhibit C-3 (GAAP basis)	<u>\$ 3,562,784</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At December 31, 2016, the reported amount of the Town's deposits was \$5,882,668 and the bank balance was \$6,314,212. Of the bank balance \$5,721,209 was covered by federal depository insurance or by collateral held by the Town's agent in the Town's name, and \$593,003 was uninsured and uncollateralized.

Custodial Credit Risk – Deposits - Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of December 31, 2016, \$593,003 of the government's bank balance of \$6,314,212 was exposed to custodial credit risk.

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Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 5,439,348
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E)	443,320
Total cash and cash equivalents	<u>\$ 5,882,668</u>

NOTE 4 – RESTRICTED ASSETS

The following cash and/or investments are classified as restricted because of the statutory limitation placed on their use as they are earmarked for a specific purpose:

Cash and cash equivalents:	
General fund:	
Library	\$ 74,118
Capital reserve funds	198,782
Total restricted cash and cash equivalents	<u>272,900</u>
Investments:	
General fund:	
Capital reserve funds	755,316
Total restricted assets	<u>\$ 1,028,216</u>

NOTE 5 – INVESTMENTS

Note 1-F describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of December 31, 2016:

	Valuation Measurement Method	Fair Value
Investments type:		
Bond funds	Level 1	\$ 317,014
Equity Securities	Level 1	959,551
Total fair value		<u>\$ 1,276,565</u>

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72 *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Most of the Town's directly held marketable equity securities would be examples of Level 1 investments.

Level 2 inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2.

Level 3 inputs are significant unobservable inputs. The Town held no Level 3 investments as of December 31, 2016.

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The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances, where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 1,246,918
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E)	29,647
Total investments	<u>\$ 1,276,565</u>

NOTE 6 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2016. The amount has been reduced by an allowance for an estimated uncollectible amount of \$5,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2016	\$ 333,141	\$ 333,141
Unredeemed (under tax lien):		
Levy of 2015	67,109	67,109
Levy of 2014	26,433	26,433
Land use change	18,500	18,500
Less: allowance for estimated uncollectible taxes	(5,000) *	-
Net taxes receivable	<u>\$ 440,183</u>	<u>\$ 445,183</u>

*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-C. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

NOTE 7 – OTHER RECEIVABLES

Receivables at December 31, 2016, consisted of accounts (billings for police details, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2016 for the Town's individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Funds	Total
Receivables:			
Accounts	\$ 1,820	\$ 104,751	\$ 106,571
Voluntary tax liens	299,578	-	299,578
Gross receivables	301,398	104,751	406,149
Less: allowance for uncollectibles	(299,578)	(10,000)	(309,578)
Net total receivables	<u>\$ 1,820</u>	<u>\$ 94,751</u>	<u>\$ 96,571</u>

TOWN OF GREENLAND, NEW HAMPSHIRE
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NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 1,608,560	\$ -	\$ -	\$ 1,608,560
Construction in progress	914,960	14,557	(929,517)	-
Total capital assets not being depreciated	2,523,520	14,557	(929,517)	1,608,560
Being depreciated:				
Buildings and building improvements	1,638,100	-	-	1,638,100
Vehicles and equipment	2,410,687	59,499	(106,052)	2,364,134
Infrastructure	1,220,283	929,517	-	2,149,800
Total capital assets being depreciated	5,269,070	989,016	(106,052)	6,152,034
Total all capital assets	7,792,590	1,003,573	(1,035,569)	7,760,594
Less accumulated depreciation:				
Buildings and building improvements	(694,374)	(45,476)	-	(739,850)
Vehicles and equipment	(1,050,117)	(157,641)	92,325	(1,115,433)
Infrastructure	(255,914)	(142,936)	-	(398,850)
Total accumulated depreciation	(2,000,405)	(346,053)	92,325	(2,254,133)
Net book value, capital assets being depreciated	3,268,665	642,963	(13,727)	3,897,901
Net book value, all governmental activities capital assets	\$ 5,792,185	\$ 657,520	\$ (943,244)	\$ 5,506,461

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 9,405
Public safety	161,745
Highways and streets	157,437
Sanitation	7,734
Culture and recreation	9,732
Total depreciation expense	<u>\$ 346,053</u>

NOTE 9 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2016 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 44,128

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2016 is as follows:

	Transfers In:		
	General Fund	Nonmajor Fund	Total
Transfers out:			
General fund	\$ -	\$ 40,784	\$ 40,784
Nonmajor funds	35,487	-	35,487
Total	<u>\$ 35,487</u>	<u>\$ 40,784</u>	<u>\$ 76,271</u>

TOWN OF GREENLAND, NEW HAMPSHIRE
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During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 10 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$3,273,344 at December 31, 2016 consist of the following:

General fund:	
Balance of the 2016-2017 assessment due to the Greenland School District	\$ 2,801,989
Balance due to the New Hampshire Retirement System	34,738
Miscellaneous fees due to the City of Portsmouth	<u>3,071</u>
Total general fund	<u>2,839,798</u>
Agency fund:	
Balance of expendable trust funds held on behalf of the Greenland School District	<u>433,546</u>
Total intergovernmental payables due	<u>\$ 3,273,344</u>

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows and inflows of resources in the government wide activities of \$808,054 and \$34,600 respectively at December 31, 2016 consists of deferred amounts related to pensions, see Note 13 for more information on pension deferrals.

Deferred inflows of resources of \$59,297 reported in the governmental funds as unavailable revenue represent property taxes not collected within 60 days of the fiscal year end.

NOTE 12 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2016:

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016	Due Within One Year
General obligation bond	\$ 720,000	\$ -	\$ (80,999)	\$ 639,001	\$ 81,999
Compensated absences	77,847	-	(306)	77,541	-
Pension related liability	2,005,791	734,260	-	2,740,051	-
Total long-term liabilities	<u>\$ 2,803,638</u>	<u>\$ 734,260</u>	<u>\$ (81,305)</u>	<u>\$ 3,456,593</u>	<u>\$ 81,999</u>

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2016	Current Portion
General obligation bond payable:						
Road improvements	\$ 800,000	2015	2024	2.47%	<u>\$ 639,001</u>	<u>\$ 81,999</u>

The annual requirements to amortize the general obligation bond outstanding as of December 31, 2016, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2017	\$ 81,999	\$ 14,967	\$ 96,966
2018	80,000	12,939	92,939
2019	80,000	10,936	90,936
2020	80,000	8,959	88,959
2021	80,000	6,929	86,929
2022-2024	237,002	8,809	245,811
Totals	<u>\$ 639,001</u>	<u>\$ 63,539</u>	<u>\$ 702,540</u>

TOWN OF GREENLAND, NEW HAMPSHIRE
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All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

NOTE 13 – DEFINED BENEFIT PENSION PLAN

Plan Description: The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, Financial Reporting for Pension Plans -- an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers with in the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided: The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by $\frac{1}{4}$ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions: The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2016, the Town contributed 26.38% for police, 29.16% for fire fighters, and 11.17% for all other employees. The contribution requirements for the fiscal years 2014, 2015, and 2016 were \$198,019, \$205,104, and \$214,396, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At December 31, 2016 the Town reported a liability of \$2,740,051 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2016, the Town's proportion was 0.05152801% which was an increase of 0.00089625% from its proportion measured as of June 30, 2015.

TOWN OF GREENLAND, NEW HAMPSHIRE
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For the year ended December 31, 2016, the Town recognized pension expense of \$353,401. At December 31, 2016 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 162,064	\$ -
Changes in assumptions	337,213	-
Net difference between projected and actual investment earnings on pension plan investments	171,432	-
Differences between expected and actual experience	7,615	34,600
Contributions subsequent to the measurement date	129,730	-
Total	<u>\$ 808,054</u>	<u>\$ 34,600</u>

The \$129,730 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2017	\$ 145,685
2018	145,685
2019	199,311
2020	146,147
2021	6,896
Thereafter	-
Totals	<u>\$ 643,724</u>

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2015, using the following actuarial assumptions which, accordingly apply to 2016 measurements:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return: The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

TOWN OF GREENLAND, NEW HAMPSHIRE
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Following is a table presenting target allocations and long-term rates of return for 2016:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2016
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.75%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	(0.64%)
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	(1.71%)
Absolute Return Fixed Income	7.00%	1.08%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	3.68%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate: The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2016	\$ 3,520,779	\$ 2,740,051	\$ 2,092,561

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 14 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The Town provides postemployment benefit options for health care, to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements. Expenses for the cost or providing health insurance for currently enrolled retirees are recognized in general fund of the funds financial statements as payments are made.

TOWN OF GREENLAND, NEW HAMPSHIRE
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The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45, which was effective for the Town on January 1, 2009, requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported on the financial statements. The Town has not implemented GASB Statement No. 45 at December 31, 2016 or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town. The amounts that should be recorded as the annual required contribution/OPEB cost and the net OPEB obligation are unknown.

NOTE 15 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2016 and are as follows:

General fund:	
General government buildings	\$ 2,000
Ambulance	1,136
Fire	4,218
Emergency management	11,800
Conservation	13,500
Total encumbrances	<u>\$ 32,654</u>

NOTE 16 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2016 include the following:

Net investment in capital assets:	
Net book value, all capital assets	\$ 5,506,461
Less:	
General obligation bond payable	(639,001)
Total net investment in capital assets	<u>4,867,460</u>
Restricted net position	
Permanent funds - principal	479,865
Permanent funds - income	48,489
Library	58,584
Total restricted net position	<u>586,938</u>
Unrestricted	<u>1,616,447</u>
Total net position	<u>\$ 7,070,845</u>

NOTE 17 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2016 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Permanent fund - principal balance	\$ -	\$ 479,865	\$ 479,865
Restricted:			
Library	58,584	-	58,584
Permanent - income balance	-	48,489	48,489
Total restricted fund balance	<u>58,584</u>	<u>48,489</u>	<u>107,073</u>

(Continued)

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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Governmental fund balances continued:

	General Fund	Nonmajor Funds	Total Governmental Funds
Committed:			
Expendable trust	961,148	-	961,148
Recreation	-	59,859	59,859
Police detail	-	87,065	87,065
Fire inspection	-	34,368	34,368
Ambulance		206,797	206,797
Total committed fund balance	961,148	388,089	1,349,237
Assigned:			
Encumbrances	32,654	-	32,654
D.A.R.E.	-	1,112	1,112
Total assigned fund balance	32,654	1,112	33,766
Unassigned	2,225,039	-	2,225,039
Total governmental fund balances	\$ 3,277,425	\$ 917,555	\$ 4,194,980

NOTE 18 – PRIOR PERIOD ADJUSTMENTS

Fund balance at January 1, 2016 was restated to give retroactive effect to the following prior period adjustments:

	General Fund (Schedule 3)	General Fund (Exhibit C-3)	Other Governmental Funds Capital Project Fund (Schedule 5)
To adjust for amount due from trust funds in prior year	\$ 73,740	\$ -	\$ -
To adjust for retainage recorded in incorrect fund	14,584	14,584	(14,584)
Fund balance, as previously reported	1,683,784	2,686,585	9,916
Fund balance, as restated	\$ 1,772,108	\$ 2,701,169	\$ (4,668)

NOTE 19 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2016, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pools, currently operating as common risk management and insurance programs for member Towns and cities.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2016 to July 1, 2017 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Greenland billed and paid for the year ended December 31, 2016 was \$37,043 for workers' compensation and \$35,849 for property/liability.

NOTE 20 – CONTINGENT LIABILITIES

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 21 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through July 21, 2017, the date the December 31, 2016 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF GREENLAND, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2016

Fiscal Year End	Valuation Date	Town's Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Town Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2016	June 30, 2016	0.05152801%	\$ 2,740,051	\$ 1,064,179	257.48%	58.30%
December 31, 2015	June 30, 2015	0.05063176%	\$ 2,005,791	\$ 870,009	230.55%	65.47%
December 31, 2014	June 30, 2014	0.04772669%	\$ 1,791,462	\$ 852,962	210.03%	66.32%
December 31, 2013	June 30, 2013	0.04498973%	\$ 1,936,261	\$ 767,167	252.39%	59.81%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT G
TOWN OF GREENLAND, NEW HAMPSHIRE
Schedule of Town Contributions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2016

Fiscal Year End	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2016	June 30, 2016	\$ 184,511	\$ 184,511	\$ -	\$ 1,064,179	17.34%
December 31, 2015	June 30, 2015	\$ 169,864	\$ 169,864	\$ -	\$ 870,009	19.52%
December 31, 2014	June 30, 2014	\$ 154,836	\$ 154,836	\$ -	\$ 852,962	18.15%
December 31, 2013	June 30, 2013	\$ 111,869	\$ 111,869	\$ -	\$ 767,167	14.58%

The note to the required supplementary information is an integral part of this schedule.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016

Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Contributions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2016.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2016:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	23 Years beginning July 1, 2016 (30 years beginning July 1, 2009)
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.85% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

Other Information:

Notes	Contribution rates for Fiscal Year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2016

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 2,240,069	\$ 2,255,597	\$ 15,528
Land use change	125,000	80,000	(45,000)
Interest and penalties on taxes	40,000	33,924	(6,076)
Total from taxes	2,405,069	2,369,521	(35,548)
Licenses, permits, and fees:			
Business licenses, permits, and fees	16,000	16,660	660
Motor vehicle permit fees	965,000	1,037,937	72,937
Building permits	85,000	127,627	42,627
Other	40,000	31,367	(8,633)
Total from licenses, permits, and fees	1,106,000	1,213,591	107,591
Intergovernmental:			
State:			
Meals and rooms distribution	199,599	199,599	-
Highway block grant	84,314	60,002	(24,312)
Other	25,000	48,326	23,326
Federal:			
Other	30,000	14,627	(15,373)
Total from intergovernmental	338,913	322,554	(16,359)
Charges for services:			
Income from departments	40,000	59,725	19,725
Miscellaneous:			
Sale of municipal property	5,000	11,925	6,925
Interest on investments	15,000	18,997	3,997
Contributions and donations	3,000	716	(2,284)
Other	15,000	19,513	4,513
Total from miscellaneous	38,000	51,151	13,151
Other financing sources:			
Transfers in	10,000	48,377	38,377
Total revenues and other financing sources	\$ 3,937,982	\$ 4,064,919	\$ 126,937

SCHEDULE 2
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2016

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:				
General government:				
Executive	\$ 204,070	\$ 203,043	\$ -	\$ 1,027
Election and registration	63,110	61,477	-	1,633
Financial administration	111,903	95,394	-	16,509
Legal	35,000	20,651	-	14,349
Personnel administration	580,405	545,026	-	35,379
Planning and zoning	32,800	28,730	-	4,070
General government buildings	50,363	41,277	2,000	7,086
Cemeteries	9,700	1,157	-	8,543
Insurance, not otherwise allocated	78,010	72,454	-	5,556
Advertising and regional associations	7,233	8,033	-	(800)
Other	1,920	1,076	-	844
Total general government	1,174,514	1,078,318	2,000	94,196
Public safety:				
Police	760,813	722,018	-	38,795
Ambulance	14,760	10,964	1,136	2,660
Fire	283,291	264,359	4,218	14,714
Building inspection	57,710	58,829	-	(1,119)
Emergency management	25,000	11,909	11,800	1,291
Total public safety	1,141,574	1,068,079	17,154	56,341
Highways and streets:				
Public works garage	25,750	12,128	-	13,622
Highways and streets	784,225	630,412	-	153,813
Street lighting	18,440	19,425	-	(985)
Other	25,000	-	-	25,000
Total highways and streets	853,415	661,965	-	191,450
Sanitation:				
Solid waste collection	106,012	93,225	-	12,787
Solid waste disposal	90,307	111,152	-	(20,845)
Total sanitation	196,319	204,377	-	(8,058)
Health:				
Administration	1,700	1,200	-	500
Pest control	20,110	20,000	-	110
Health agencies	13,171	12,171	-	1,000
Total health	34,981	33,371	-	1,610
Welfare:				
Administration	6,300	2,490	-	3,810
Direct assistance	15,002	12,298	-	2,704
Intergovernmental welfare payments	25,000	21,600	-	3,400
Total welfare	46,302	36,388	-	9,914
Culture and recreation:				
Parks and recreation	55,641	49,043	-	6,598
Library	296,751	298,003	-	(1,252)
Patriotic purposes	725	225	-	500
Total culture and recreation	353,117	347,271	-	5,846
Conservation	16,000	2,099	13,500	401

(Continued)

SCHEDULE 2 (Continued)
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2016

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:				
Principal of long-term debt	80,000	80,999	-	(999)
Interest on long-term debt	19,760	16,060	-	3,700
Total debt service	99,760	97,059	-	2,701
Other financing uses:				
Transfers out	22,000	22,000	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 3,937,982</u>	<u>\$ 3,550,927</u>	<u>\$ 32,654</u>	<u>\$ 354,401</u>

SCHEDULE 3
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2016

Unassigned fund balance, beginning, as restated (see Note 18) (Non-GAAP Budgetary Basis)		\$ 1,772,108
Changes:		
2016 Budget summary:		
Revenue surplus (Schedule 1)	\$ 126,937	
Unexpended balance of appropriations (Schedule 2)	<u>354,401</u>	
2016 Budget surplus		481,338
Decrease in assigned for abatements		<u>25,890</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		2,279,336
<i>Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:</i>		
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end		(59,297)
Elimination of the allowance for uncollectible taxes		<u>5,000</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)		<u><u>\$ 2,225,039</u></u>

SCHEDULE 4
TOWN OF GREENLAND, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2016

	Special Revenue Funds					Capital Project Fund		Total
	Recreation	Police Details	Fire Inspection	D.A.R.E.	Ambulance	Road Improvements	Permanent Fund	
ASSETS								
Cash and cash equivalents	\$ 60,998	\$ 96,468	\$ 31,743	\$ 1,112	\$ 149,396	\$ 14,891	\$ 36,752	\$ 391,360
Investments	-	-	-	-	-	-	491,602	491,602
Accounts receivable	-	34,450	2,900	-	57,401	-	-	94,751
Total assets	\$ 60,998	\$ 130,918	\$ 34,643	\$ 1,112	\$ 206,797	\$ 14,891	\$ 528,354	\$ 977,713
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 1,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,139
Interfund payable	-	43,853	275	-	-	-	-	44,128
Retainage payable	-	-	-	-	-	14,891	-	14,891
Total liabilities	1,139	43,853	275	-	-	14,891	-	60,158
Fund balances:								
Nonspendable	-	-	-	-	-	-	479,865	479,865
Restricted	-	-	-	-	-	-	48,489	48,489
Committed	59,859	87,065	34,368	-	206,797	-	-	388,089
Assigned	-	-	-	1,112	-	-	-	1,112
Total fund balances	59,859	87,065	34,368	1,112	206,797	-	528,354	917,555
Total liabilities and fund balances	\$ 60,998	\$ 130,918	\$ 34,643	\$ 1,112	\$ 206,797	\$ 14,891	\$ 528,354	\$ 977,713

SCHEDULE 5
TOWN OF GREENLAND, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2016

	Special Revenue Funds					Capital Project Fund	Permanent Fund	Total
	Recreation	Police Details	Fire Inspection	D.A.R.E.	Ambulance	Road Improvements		
Revenues:								
Charges for services	\$ 55,123	\$ 243,462	\$ 10,125	\$ -	\$ 89,141	\$ -	\$ -	\$ 397,851
Miscellaneous	59	455	78	25	635	-	51,725	52,977
Total revenues	55,182	243,917	10,203	25	89,776	-	51,725	450,828
Expenditures:								
Current:								
Public safety:	-	190,934	1,469	2,508	337	-	-	195,248
Culture and recreation	49,659	-	-	-	-	-	-	49,659
Capital outlay	-	42,901	-	-	-	14,558	-	57,459
Total expenditures	49,659	233,835	1,469	2,508	337	14,558	-	302,366
Excess (deficiency) of revenues over (under) expenditures	5,523	10,082	8,734	(2,483)	89,439	(14,558)	51,725	148,462
Other financing sources (uses):								
Transfers in	-	-	-	-	-	40,784	-	40,784
Transfers out	-	-	-	-	(3,000)	(21,558)	(10,929)	(35,487)
Total other financing sources (uses)	-	-	-	-	(3,000)	19,226	(10,929)	5,297
Net change in fund balances	5,523	10,082	8,734	(2,483)	86,439	4,668	40,796	153,759
Fund balances, beginning, as restated (see Note 18)	54,336	76,983	25,634	3,595	120,358	(4,668)	487,558	763,796
Fund balances, ending	\$ 59,859	\$ 87,065	\$ 34,368	\$ 1,112	\$ 206,797	\$ -	\$ 528,354	\$ 917,555

TOWN OF GREENLAND
2018

Town Warrant
&
Town Budget

Town of Greenland

New Hampshire

Warrant

2018

To the inhabitants of the town of Greenland in the County of Rockingham in the state of New Hampshire qualified to vote in town affairs are hereby notified and warned that the two phases of the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):

Date: February 3, 2018

Time: 9:00 AM

Location: Greenland Central School

Details: 70 Post Road, Greenland

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 13, 2018

Time: 8:00 AM – 7:00 PM

Location: Greenland Central School

Details: 70 Post Road, Greenland

Article 02: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

Amend Article II – Definitions, Junk Yard: Add the term as amended after the statutory reference "Per RSA 23:122 I" and delete the entire remaining definition.

☐ Yes ☐ No

Article 03: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

Amend Article XIV – Development of Non-Conforming Lots, Subsection 14.4.4 – "Does not fall within the provisions of lot merger noted in Section 15.2 of this Ordinance": Delete in its entirety.

☐ Yes ☐ No

Article 04: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

Amend Article XVII – Wetlands Protection Ordinance, Section 18.6.1 – Conditional Use Permit: Add new sentence – Conditional Use Permits shall be required regardless if the proposed work adjacent to wetlands is associated with a site plan or subdivision application.

☐ Yes ☐ No

Article 05: Zoning

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

Amend Article XVIII – Wetlands Protection Ordinance, Section 18.7 – Prohibited Uses and Structural Setbacks to Jurisdictional Wetlands Areas, Subsection 18.7.2 – Structure Setback Requirements, Table: Delete first two criteria related to the 75' setback requirement, "Inland Jurisdictional Wetland Areas" and "Contiguous with surface waters", and replace it with the term Surface Water under the column titled "Jurisdictional Wetland Area". Delete column titled "Size, relationship to Surface Waters and Perennial Streams". In addition: amend Article XVIII – Wetlands Protection Ordinance, Section 18.8 – Wetlands Buffers, Subsection 18.8.2, Table: Replace term "Inland Jurisdictional Wetland Areas Contiguous with Surface Waters" with Surface Waters.

☐ Yes ☐ No

Article 06: Expansion and renovation of Weeks Public Library

To see if the town will vote to raise and appropriate the sum of \$3,579,125 (gross budget) for the renovation and expansion of the Weeks Public Library and all related activities necessary for said construction; to authorize the issuance of not more than \$2,900,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; to authorize the Board of Selectmen to accept and expend on behalf of the Town any federal, state or private funds that may become available for any part of the project described above; to take other such actions as may be necessary to effect the issuance, negotiations, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Greenland; and further to raise and appropriate the sum of \$55,000 for the first years interest payment on the bond. The gross budget for the renovation and expansion appropriation will be offset by withdrawal of \$650,000 from the Library Future Growth Capital Reserve Fund and from donations.) 3/5 ballot vote required. Not Recommended by the Board of Selectmen; Recommended by the Budget Committee

☐ Yes ☐ No

Article 07: Operating Budget

Shall the Town of Greenland raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,458,347? Should this article be defeated, the default budget shall be \$4,356,572 which is the same as last year, with certain adjustments required by previous action of the Town of Greenland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Recommended by the Board of Selectmen; Recommended by the Budget Committee

☐ Yes ☐ No

Article 08: Fire Station Engineering/Design

To see if the town will vote to raise and appropriate the sum of \$75,000 for the purpose of the design and engineering of a new fire station. Recommended by the Board of Selectmen; Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 09: Fire Station Roof

To see if the town will vote to raise and appropriate the sum of \$90,000 for the purpose of replacing the roof and making some structural repairs to the fire station. Upon completion of a new fire station, the building will be used for another municipal purpose. Recommended by the Board of Selectmen; Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 10: Fire Department Air Packs

To see if the town will vote to raise and appropriate the sum of \$151,898 for the purpose of replacing twenty Scott Air Packs utilized by the Fire Department. Further to authorize the withdrawal from the Ambulance Special Revenue Fund an amount not to exceed \$151,898 for this purpose. Recommended by the Board of Selectmen; Recommended by the Budget Committee (Majority vote required)

☐ Yes ☐ No

Article 11: Road Improvement Capital Reserve Fund

To see if the town will vote to raise and appropriate the sum of \$195,000 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from December 31, 2017 Fund Balance. No amount to be raised from taxation. Recommended by the Board of Selectmen; Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 12: Discontinue Portsmouth Avenue CRF

To see if the town will vote to discontinue the Portsmouth Avenue Capital Reserve Fund created in 2009. Said funds of \$6,739 with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

☐ Yes ☐ No

Article 13: Appropriate Portsmouth Avenue CRF Funds to the Road Improvement Capital Reserve Fund

To see if the town will vote to raise and appropriate the sum of \$6,739 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from December 31 fund balance. No amount to be raised from taxation. This article is contingent on the passage of Article 12. Recommended by the Board of Selectmen; Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 14: Road Improvement

To see if the Town of Greenland will vote to raise and appropriate the sum of \$21,199 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from Fund Balance associated with the Capital Project Account from the Dearborn Road construction project. No amount to be raised from taxation. Recommended by the Board of Selectmen; Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 15: Transfer Station Equipment

To see if the Town of Greenland will vote to raise and appropriate the sum of \$25,000 to be added to the Transfer Station Equipment Capital Reserve Fund previously established. This sum to come from December 31, 2017 fund balance available. No amount to be raised from taxation. Recommended by the Board of Selectmen; Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 16: Town Equipment Capital Reserve Fund

To see if the town will vote to raise and appropriate the sum of \$25,000 to be added to the Town Equipment Capital Reserve Fund previously established. This sum to come from the December 31, 2017 fund balance. No amount to be raised from taxation. Recommended by the Board of Selectmen; Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 17: Replace Recreation Building

To see if the town will vote to raise and appropriate the sum of \$15,000 for the purpose of removing and replacing the scoreboard building at Krasko Field. Recommended by the Board of Selectmen; Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 18: Ambulance Billing

To see if the town will vote to raise and appropriate the sum of \$3,000 for ambulance billing expenses and authorize the withdrawal of \$3,000 from the Fire and Ambulance Special Revenue Fund created for that purpose. Recommended by the Board of Selectmen. Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 19: Police Equipment

To see if the town will vote to raise and appropriate the sum of \$2,500 to be added to the Police Equipment Capital Reserve Fund established in 2013. Recommended by the Board of Selectmen. Recommended by the Budget Committee. (Majority vote required.)

☐ Yes ☐ No

Article 20: Discontinue Mosquito Capital Reserve Fund

To see if the town will vote to discontinue the Mosquito Control Capital Reserve Fund created in 2008. Said funds of \$7,507, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

☐ Yes ☐ No

Article 21: Increase Stipend for Trustees of Trust Funds Bookk

To see if the town will vote to raise and appropriate the sum of \$500 for the purpose of increasing the stipend for the Trustee of the Trust Funds Bookkeeper from \$1,000 to \$1,500 annually. Recommended by the Board of Selectmen; Recommended by the Budget Committee (Majority vote required)

☐ Yes ☐ No

Article 22: Authorize KENO games

To see if the town will vote to allow the operation of KENO games within the town pursuant to the provisions of NH RSA 284:41 through 51.

☐ Yes ☐ No

Article 23: Discontinue Stearns Way

To see if the Town of Greenland, pursuant to RSA 231:43, will vote to completely and permanently discontinue, such that it ceases to exist, the remaining portion of that Class VI Road, known as the "Stearns Right of Way" which runs from Post Road northwest approximately 939.48 feet as depicted on Plan D-36809 recorded in the Rockingham Registry of Deeds, to the land now or formerly of Michael E. and David M. Gill, but subject to the following terms and conditions:

1. Subject to an easement for ingress from and egress to Post Road appurtenant to and in favor of the land now or formerly of Michael E and David M. Gill, being Greenland Tax Assessor's Map R-6 Lot 9 as described in deed recorded at Book 3385 Page 999, Rockingham Registry of Deeds, to be granted by the Town and/or landowners burdened by the easement (Gordon, Birse and Gerrato) and
2. Said easement shall be subject to the terms and requirements of paragraphs 2 through 6 of the Stipulation for Docket Marking and Court Order of February 22, 2012 in the consolidated cases of Peter Gordon and Stephen G. Gerrato, et al; v Town of Greenland, et al, Rockingham County Superior Court Docket 218-2011-CV-00759 and 00760

☐ Yes

☐ No

Article 24: Wetlands Ordinance

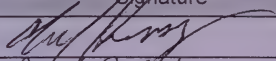
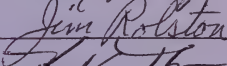

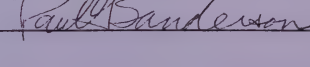
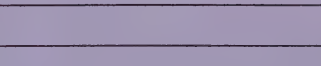
Wetlands Protection. No new roads built over the wetlands. Waiver restricted

☐ Yes

☐ No

Given under our hands, <<DATE>>

We certify and attest that on or before January 29, 2018 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Greenland Post Office and delivered the original to the Town Clerk.

Printed Name	Position	Signature
CHIP HUSSEY	SELECTMAN	
Jim Rolston	Selectman	
H. V. Mongeau	Selectman	
CHESTER S. DEWARKE, III	SELECTMAN	
PAUL G. SANDERSON	SELECTMAN	



2018

MS-737

Proposed Budget

Greenland

For the period beginning January 1, 2018 and ending December 31, 2018

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 23, 2018

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Robert Krueger	Chairman	Robert Krueger
Donald Buckeye	Budget Committee	Donald Buckeye
Donald Miller	Budget Committee	Donald Miller
Patricia Porter	Budget Committee	Patricia Porter
James Connolly	Budget Committee	James Connolly
CHP Hussey	Treasurer	CHP Hussey
Brendy Borel	Sand Board Rep	Brendy Borel
Euzabeth (Tina) Maguire	Civil Budget Committee	Euzabeth (Tina) Maguire
Mark E. Connolly	Budget Committee	Mark E. Connolly

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2018

MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	07	\$211,789	\$210,396	\$216,700	\$0	\$216,700	\$0
4140-4149	Election, Registration, and Vital Statistics	07	\$62,503	\$63,625	\$69,210	\$0	\$69,210	\$0
4150-4151	Financial Administration	07	\$111,682	\$88,884	\$111,269	\$0	\$111,269	\$0
4152	Revaluation of Property	07	\$0	\$0	\$36,000	\$0	\$36,000	\$0
4153	Legal Expense	07	\$35,000	\$2,008	\$30,000	\$0	\$30,000	\$0
4155-4159	Personnel Administration	07	\$703,907	\$604,504	\$810,930	\$0	\$810,930	\$0
4191-4193	Planning and Zoning	07	\$32,800	\$16,768	\$32,800	\$0	\$32,800	\$0
4194	General Government Buildings	07	\$74,080	\$60,395	\$72,565	\$0	\$72,565	\$0
4195	Cemeteries	07	\$9,700	\$6,160	\$9,700	\$0	\$9,700	\$0
4196	Insurance	07	\$75,290	\$75,062	\$79,832	\$0	\$79,832	\$0
4197	Advertising and Regional Association	07	\$8,061	\$8,372	\$8,191	\$0	\$8,191	\$0
4199	Other General Government	07	\$1,420	\$1,000	\$1,420	\$1,420	\$1,420	\$0
General Government Subtotal			\$1,326,232	\$1,137,174	\$1,478,617	\$0	\$1,478,617	\$0
Public Safety								
4210-4214	Police	07	\$795,457	\$714,520	\$807,069	\$0	\$808,157	\$0
4215-4219	Ambulance	07	\$13,860	\$8,141	\$14,860	\$0	\$14,860	\$0
4220-4229	Fire	07	\$354,347	\$329,658	\$441,501	\$0	\$441,501	\$0
4240-4249	Building Inspection	07	\$65,138	\$63,172	\$62,535	\$0	\$62,535	\$0
4290-4298	Emergency Management	07	\$25,000	\$11,909	\$25,000	\$0	\$25,000	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,253,802	\$1,127,400	\$1,350,965	\$0	\$1,352,053	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Highways and Streets								
4311	Administration	07	\$69,500	\$44,597	\$25,000	\$0	\$25,000	\$0
4312	Highways and Streets	07	\$757,308	\$951,435	\$815,175	\$0	\$815,175	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	07	\$17,000	\$34,597	\$17,000	\$0	\$17,000	\$0
4319	Other		\$25,000	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$868,808	\$1,030,629	\$857,175	\$0	\$857,175	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	07	\$112,603	\$101,918	\$120,640	\$0	\$120,640	\$0
4324	Solid Waste Disposal	07	\$100,055	\$94,960	\$98,210	\$0	\$98,210	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$212,658	\$196,878	\$218,850	\$0	\$218,850	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Health								
4411	Administration	07	\$2,300	\$1,200	\$2,300	\$0	\$2,300	\$0
4414	Pest Control	07	\$20,110	\$20,000	\$20,110	\$0	\$20,110	\$0
4415-4419	Health Agencies, Hospitals, and Other	07	\$14,450	\$12,171	\$16,835	\$0	\$16,835	\$0
	Health Subtotal		\$36,860	\$33,371	\$39,245	\$0	\$39,245	\$0
Welfare								
4441-4442	Administration and Direct Assistance	07	\$18,802	\$22,170	\$18,802	\$0	\$18,802	\$0
4444	Intergovernmental Welfare Payments	07	\$25,000	\$21,587	\$25,000	\$0	\$25,000	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$43,802	\$43,757	\$43,802	\$0	\$43,802	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	07	\$30,105	\$24,067	\$34,545	\$0	\$34,545	\$0
4550-4559	Library	07	\$304,865	\$305,577	\$336,311	\$0	\$336,311	\$0
4583	Patriotic Purposes	07	\$725	\$1,342	\$3,725	\$0	\$3,725	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$335,695	\$330,986	\$374,581	\$0	\$374,581	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	07	\$1,000	\$810	\$1,000	\$0	\$1,000	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$1,000	\$810	\$1,000	\$0	\$1,000	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	07	\$80,000	\$80,000	\$80,000	\$0	\$80,000	\$0
4721	Long Term Bonds and Notes - Interest	07	\$19,750	\$15,040	\$13,014	\$0	\$13,014	\$0
4723	Tax Anticipation Notes - Interest	07	\$10	\$0	\$10	\$0	\$10	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal					\$93,024	\$0	\$93,024	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal					\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal					\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$4,178,617	\$3,996,045	\$4,457,259	\$4,458,347



2018

MS-737

Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4215-4219	Ambulance	18	\$0	\$0	\$3,000	\$0	\$3,000	\$0
Purpose: Ambulance Billing								
4220-4229	Fire	10	\$0	\$0	\$151,898	\$0	\$151,898	\$0
Purpose: Fire Department Air Packs								
4721	Long Term Bonds and Notes - Interest	06	\$0	\$0	\$0	\$55,000	\$55,000	\$0
Purpose: Expansion and renovation of Weeks Public Library								
4903	Buildings	06	\$0	\$0	\$0	\$3,579,125	\$3,579,125	\$0
Purpose: Expansion and renovation of Weeks Public Library								
4915	To Capital Reserve Fund	11	\$0	\$0	\$195,000	\$0	\$195,000	\$0
Purpose: Road Improvement Capital Reserve Fund								
4915	To Capital Reserve Fund	13	\$0	\$0	\$6,739	\$0	\$6,739	\$0
Purpose: Appropriate Portsmouth Avenue CRF Funds to the Road Improvement Capital Reserve Fund								
4915	To Capital Reserve Fund	14	\$0	\$0	\$21,199	\$0	\$21,199	\$0
Purpose: Road Improvement								
4915	To Capital Reserve Fund	15	\$0	\$0	\$25,000	\$0	\$25,000	\$0
Purpose: Transfer Station Equipment								
4915	To Capital Reserve Fund	16	\$0	\$0	\$25,000	\$0	\$25,000	\$0
Purpose: Town Equipment Capital Reserve Fund								
4915	To Capital Reserve Fund	19	\$0	\$0	\$2,500	\$0	\$2,500	\$0
Purpose: Police Equipment								
Total Proposed Special Articles			\$0	\$0	\$430,336	\$3,634,125	\$4,064,461	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4199	Other General Government	21	\$0	\$0	\$500	\$0	\$500	\$0
Purpose: Increase Stipend for Trustees of Trust Funds Bookk								
4903	Buildings	17	\$0	\$0	\$15,000	\$0	\$15,000	\$0
Purpose: Replace Recreation Building								
4903	Buildings	08	\$0	\$0	\$75,000	\$0	\$75,000	\$0
Purpose: Fire Station Engineering/Design								
4903	Buildings	09	\$0	\$0	\$90,000	\$0	\$90,000	\$0
Purpose: Fire Station Roof								
Total Proposed Individual Articles			\$0	\$0	\$180,500	\$0	\$180,500	\$0



New Hampshire
Department of
Revenue Administration

2018
MS-737

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	07	\$80,000	\$175,000	\$175,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	07	\$33,924	\$40,000	\$40,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$113,924	\$215,000	\$215,000

Licenses, Permits, and Fees

3210	Business Licenses and Permits	07	\$16,660	\$17,000	\$17,000
3220	Motor Vehicle Permit Fees	07	\$1,037,937	\$1,200,000	\$1,200,000
3230	Building Permits	07	\$127,627	\$90,000	\$90,000
3290	Other Licenses, Permits, and Fees	07	\$31,367	\$45,000	\$45,000
3311-3319	From Federal Government	07	\$14,627	\$30,000	\$30,000
Licenses, Permits, and Fees Subtotal			\$1,228,218	\$1,382,000	\$1,382,000

State Sources

3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	07	\$199,599	\$200,000	\$200,000
3353	Highway Block Grant	07	\$60,002	\$75,903	\$75,903
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	07	\$48,326	\$25,000	\$25,000
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$307,927	\$300,903	\$300,903



2018
MS-737

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3401-3406	Income from Departments	07	\$59,725	\$50,000	\$50,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$59,725	\$50,000	\$50,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	07	\$11,925	\$5,000	\$5,000
3502	Interest on Investments	07	\$18,997	\$18,000	\$18,000
3503-3509	Other	07	\$19,513	\$22,500	\$22,500
Miscellaneous Revenues Subtotal			\$50,435	\$45,500	\$45,500
Interfund Operating Transfers In					
3912	From Special Revenue Funds	10, 18	\$716	\$154,898	\$154,898
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	06	\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	07	\$48,377	\$10,000	\$10,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$49,093	\$164,898	\$814,898
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	06	\$0	\$0	\$2,900,000
9998	Amount Voted from Fund Balance	13, 11, 15, 14, 16	\$0	\$272,938	\$251,739
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$272,938	\$3,151,739
Total Estimated Revenues and Credits			\$1,809,372	\$2,431,239	\$5,960,040



Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$4,153,627	\$4,457,259	\$4,458,347
Special Warrant Articles	\$150,000	\$430,336	\$4,084,461
Individual Warrant Articles	\$400,500	\$180,500	\$180,500
Total Appropriations	\$4,704,127	\$5,068,095	\$8,703,308
Less Amount of Estimated Revenues & Credits	\$2,189,503	\$2,431,239	\$5,960,040
Estimated Amount of Taxes to be Raised	\$2,514,624	\$2,636,856	\$2,743,268



Supplemental Schedule

1. Total Recommended by Budget Committee	\$8,703,308
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$80,000
3. Interest: Long-Term Bonds & Notes	\$130,140
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$210,140
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$8,493,168
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$849,317
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$9,552,625



Default Budget of the Municipality
Greenland

For the period beginning January 1, 2018 and ending December 31, 2018

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 23, 2018

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
CHIP HUBBIEY	SELECTMAN	
Jim Rolston	Selectman	
H.V. Morgan	Selectman	
CHESTER S. DEOROCKE III	SELECTMAN	
Paul G. SANDERSON	SELECTMAN	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$211,789	\$0	\$0	\$211,789
4140-4149	Election, Registration, and Vital Statistics	\$62,503	\$3,949	\$0	\$66,452
4150-4151	Financial Administration	\$111,682	\$0	\$0	\$111,682
4152	Revaluation of Property	\$0	\$34,000	\$0	\$34,000
4153	Legal Expense	\$35,000	\$0	\$0	\$35,000
4155-4159	Personnel Administration	\$703,907	\$107,129	\$0	\$811,036
4191-4193	Planning and Zoning	\$32,800	\$0	\$0	\$32,800
4194	General Government Buildings	\$74,080	\$0	\$0	\$74,080
4195	Cemeteries	\$9,700	\$0	\$0	\$9,700
4196	Insurance	\$75,290	\$0	\$0	\$75,290
4197	Advertising and Regional Association	\$8,061	\$0	\$0	\$8,061
4199	Other General Government	\$1,420	\$0	\$0	\$1,420
General Government Subtotal		\$1,326,232	\$145,078	\$0	\$1,471,310
Public Safety					
4210-4214	Police	\$795,457	\$0	\$0	\$795,457
4215-4219	Ambulance	\$13,860	\$0	\$0	\$13,860
4220-4229	Fire	\$354,347	\$0	\$0	\$354,347
4240-4249	Building Inspection	\$65,138	\$0	\$0	\$65,138
4290-4298	Emergency Management	\$25,000	\$0	\$0	\$25,000
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$1,253,802	\$0	\$0	\$1,253,802
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$69,500	\$0	\$0	\$69,500
4312	Highways and Streets	\$757,308	\$57,867	\$0	\$815,175
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$17,000	\$0	\$0	\$17,000
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$843,808	\$57,867	\$0	\$901,675
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$112,603	\$0	\$0	\$112,603
4324	Solid Waste Disposal	\$100,055	\$0	\$0	\$100,055
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$212,658	\$0	\$0	\$212,658



New Hampshire
Department of
Revenue Administration

2018
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$2,300	\$0	\$0	\$2,300
4414	Pest Control	\$20,110	\$0	\$0	\$20,110
4415-4419	Health Agencies, Hospitals, and Other	\$14,450	\$0	\$0	\$14,450
Health Subtotal		\$36,860	\$0	\$0	\$36,860
Welfare					
4441-4442	Administration and Direct Assistance	\$18,802	\$0	\$0	\$18,802
4444	Intergovernmental Welfare Payments	\$25,000	\$0	\$0	\$25,000
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$43,802	\$0	\$0	\$43,802
Culture and Recreation					
4520-4529	Parks and Recreation	\$30,105	\$0	\$0	\$30,105
4550-4559	Library	\$304,865	\$0	\$0	\$304,865
4583	Patriotic Purposes	\$725	\$0	\$0	\$725
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$335,695	\$0	\$0	\$335,695
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$1,000	\$0	\$0	\$1,000
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$1,000	\$0	\$0	\$1,000



New Hampshire
Department of
Revenue Administration

2018
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$80,000	\$0	\$0	\$80,000
4721	Long Term Bonds and Notes - Interest	\$19,760	\$0	\$0	\$19,760
4723	Tax Anticipation Notes - Interest	\$10	\$0	\$0	\$10
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$99,770	\$0	\$0	\$99,770
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$4,153,627	\$202,945	\$0	\$4,356,572



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4140-4149	# of elections
4312	Road Paving Contract
4155-4159	New Hampshire Retirement Rate Increase
4152	Revaluation

GREENLAND CENTRAL
SCHOOL
2018

School Warrant
&
School Budget

GREENLAND SCHOOL DISTRICT WARRANT

2018

The State of New Hampshire

To the Inhabitants of the School District of Greenland, in the Country of Rockingham and State of New Hampshire, qualified to vote upon School District Affairs:

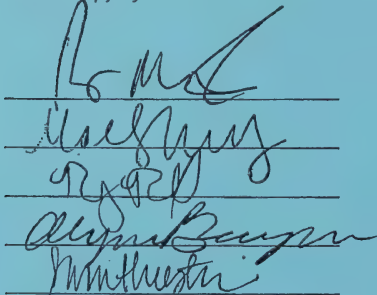
You are hereby notified to meet at the Greenland Central School in said District on Tuesday, March 13, 2018 at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:

1. To choose Two (2) Members of the School Board for the ensuing three years.
2. To choose One (1) School District Clerk for the ensuing three years.
3. To choose One (1) School District Treasurer for the ensuing three years.

The foregoing procedure calling for election of your District Officers at the annual town meeting was adopted by the District at its 1966 annual meeting.

Given under our hands and seal at said Rye this 22nd day of January, 2018.

A true copy of warrant – Attest



Greenland School Board

**School: Greenland Local School
New Hampshire
Warrant
2018**

To the inhabitants of the town of Greenland Local School in the County of Rockingham in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned that the two phases of the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):

Date: February 5, 2018

Time: 6:30 pm

Location: Greenland Central School

Details: 70 Post Road Greenland, NH

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 13, 2018

Time: 8:00 am – 7:00 pm

Location: Greenland Central School

Details: 70 Post Road Greenland, NH

Article 01: 2018-19 Operating Budget

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$10,880,638 (Ten Million Eight Hundred Eighty Thousand Six Hundred Thirty Eight Dollars) ? Should this article be defeated, the default budget shall be \$10,636,098 (Ten Million Six Hundred Thirty Six Thousand Ninety Eight Dollars, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.

The Greenland Budget Committee recommends the operating budget.

☐ Yes

☐ No

Article 02: To replace fire panel at end of life

To see if the Greenland School District will raise and appropriate \$44,300 (Forty-Four Thousand, Three Hundred Dollars) for the replacement of the outdated fire panel and associated fire alarm network at the Greenland Central School. (Majority vote required)

The Greenland School Board recommends this warrant article.

The Greenland Budget Committee recommends this warrant article.

☐ Yes

☐ No

Article 03: Special Education Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate the sum of \$75,000 (Seventy Five Thousand Dollars) to be added to the Special Education Expendable Trust Fund previously established, with such sum to be funded from remaining June 30, 2018 unassigned fund balance. (Majority vote required.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

☐ Yes ☐ No

Article 04: School Buildings and Grounds Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate the sum of \$24,000 (Twenty Four Thousand Dollars) to be added to the School Buildings and Grounds Expendable Trust Fund previously established, with such sum to be funded through the rental income received from the property. (Majority vote required.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

☐ Yes ☐ No

Article 05: Tuition Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate the sum of \$75,000 (Seventy Five Thousand Dollars) to be added to the Tuition Expendable Trust Fund previously established, with such sum to be funded from the remaining June 30, 2018 unassigned fund balance. (Majority vote required.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee does not recommend this warrant article.

☐ Yes ☐ No

Article 06: To discontinue the School Health Insurance Trust

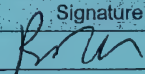
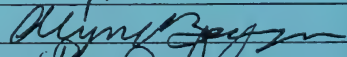
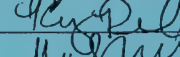
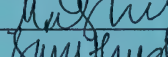

To see if the town will vote to discontinue the School Health Insurance Trust Fund created in 2011. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

The Greenland School Board recommends this warrant article.

☐ Yes ☐ No

Given under our hands, January 22, 2018

We certify and attest that on or before January 22, 2018, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at the SAU 50 Office, Greenland Town Hall, and delivered the original to the Town Administrator.

Printed Name	Position	Signature
Patrick Walsh	Chair, School Board	
Alyson Baryjames	School Board Member	
Randy Bunnell	School Board Member	
Maria Emory	School Board Member	
Sara Huestis	School Board Member	

GREENLAND SCHOOL DISTRICT DELIBERATIVE SESSION
MEETING MINUTES
February 5, 2018
The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13.

Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 13, 2018 at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.

Introductions were made by Moderator Dean Bouffard and protocols and rules for engagement were presented.

Article 1: 2018-2019 Operating Budget

Patrick Walsh discussed the Article and explained the difference between the operating budget and the default budget.

Randy Bunnell explained the rationale in cost per student based on information from the Department of Education. He also explained that Greenland's cost per pupil is lower than the state average.

Mr. Bunnell also explained the costs that were driving the increase in the budget from the previous year such as rising tuition costs to PHS, increases in SPED services, the Collective Bargaining Agreement, funding (2) Reading Aides that are no longer being funded through federal aid, and a 2.75% increase for nonunion employees and administrative staff. Furthermore, he addressed the population growth driven increases that will affect the operating budget.

Alyson Baryames continued by stating that there has been a 12% growth enrollment increase between the years 2012-2018. She addressed the impact that this would have as these large classes enter the middle school and focused on the desired amount of maximum students per classroom.

The Article was open to discussion.

Mark Flemming, Post Road, requested that in the future, informative slides should be made available to the public beforehand so that they may make better informed decisions.

A motion was made to approve that Article 1 to appear on the ballot as written.
The Article went to a vote.

Article 1 will appear on the ballot as written.

Talley Westerberg motioned to restrict reconsideration of Article 1 as it is written.

Glenn Westerberg seconded the motion.

Reconsideration of Article 1 is restricted.

Article 2: To replace the fire panel at end of life.

Maria Emory presented background information regarding the fire panel.

She stated that a school safety infrastructure grant is being applied for. If granted the cost would cover the replacement of the fire panel. Notification of the grant approval would not be confirmed until March.

A motion was made to approve Article 2 to appear on the ballot as written.

The Article went to a vote.

Article 2 will appear on the ballot as written.

Article 3: Special Education Expendable Trust Fund

Maria Emory explained that it is hard to predict what special education services will be required each year. These funds would be available to offset the cost of unexpected SPED services in the school or to cover the unexpected cost of an out of district placement for a SPED student. She also mentioned that any monies left available at the end of the 2017-2018 school year could be used to offset the amount being requested.

The Article was open to discussion.

Mark Connelly, Meadow Lane, suggested that in the future, it would be beneficial to state how much money was available currently before asking for additional monies.

Amy R. Ransom, SAU 50 Assistant Business Administrator, stated that there was currently \$50,000 in the account.

Tally Westerberg, Holly Lane, asked the average cost of student in an out of district placement.

Sarah Reinhardt, informed that the cost would be between \$100,000- \$150,000 currently. She also noted that the state suggests to plan for a 5% increase each year.

Ann Mayer, Swan Lane, asked for clarification on the use of the fund if we have an established tuition fund.

Amy Ransom, clarified the use of the Special Education Trust Fund.

A motion was made to approve that Article 3 would appear on the ballot as written.

The article went to a vote.

Article 3 will appear as written on the ballot.

Randy Bunnell made a motion to restrict reconsideration of Article 2 and Article 3.

The motion was brought to a vote.

Reconsideration of Article 2 and Article 3 is restricted.

Article 4: School Buildings and Grounds Expendable Trust Fund

Sarah Heustis explained the rationale behind Article 4.

A motion was made to approve that Article 4 would appear on the ballot as written.

The motion was brought to a vote.

Article 4 will appear as written on the ballot.

Article 5: Tuition Expendable Trust Fund

Marcia McLaughlin, Van Etten Drive, asked why the Budget Committee had not recommended Article 5.

Sarah Heustis stated that since it had been voted on that Article 1 would appear on the ballot as written, this request would be reduced to \$0.

Randy Bunnell said that it may not be necessary right now, but tuition growth will be continued to be monitored.

A motion was made to amend Article 6 to represent a change from \$75,000 to \$0.

The motion was brought to a vote.

Article 5 will appear as modified for \$75,000 to \$0.

Article 6: To discontinue the School Health Insurance Trust

Sarah Heustis explained that the fund is largely unused and that by discontinuing the Trust, the balance of approximately \$1,000 will be returned to the Town.

A motion was made to approve that Article 6 would appear on the ballot as written.

The motion was brought to a vote.

Article 6 will appear as written on the ballot.

Closing Comments

Sarah Heustis thanked all in attendance for trying to be well informed citizens she also encouraged attendees to attend school board meetings and to read minutes from meetings to stay informed.

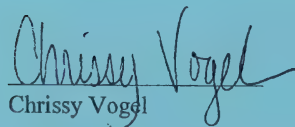
Patrick Walsh announced several positions including, (2) School Board Member positions, Treasurer, and School Clerk.

He also thanked attendees for their reflective conversation.

He continued by recognizing and thanking Sarah Heustis for her service on the School Board and announced that this would be her last meeting.

Dean Bouffard made a motion to adjourn.

Respectfully Submitted,


Chrissy Vogel



School Budget Form

Greenland Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2018 to June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/29/18

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Robert Kraslo	Budget Committee Chair	
Randy Bunnell	Budget Committee Member	
Tibby Cail	Budget Committee Member	
James Connelly	Budget Committee Member	
Mark Connelly	Budget Committee Member	
Chip Hussey	Budget Committee Member	
Steve McKenzie	Budget Committee Member	
Sharon McLaughlin	Budget Committee Member	
Don Miller	Budget Committee Member	
Patty Porter	Budget Committee Member	
Kristen Syphers	Budget Committee Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2018
MS-27

Appropriations

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$4,400,266	\$4,635,391	\$5,248,412	\$0	\$5,248,412	\$0
1200-1299	Special Programs	01	\$837,251	\$914,488	\$1,096,819	\$0	\$1,096,819	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$91,415	\$120,286	\$133,560	\$0	\$133,560	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal					\$5,328,932	\$5,670,165	\$6,478,791	\$0
Support Services								
2000-2199	Student Support Services	01	\$355,356	\$339,879	\$327,208	\$0	\$327,208	\$0
2200-2299	Instructional Staff Services	01	\$181,829	\$190,556	\$167,409	\$0	\$167,409	\$0
Support Services Subtotal					\$537,185	\$530,435	\$494,617	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$46,021	\$44,752	\$45,205	\$0	\$45,205	\$0
General Administration Subtotal					\$46,021	\$44,752	\$45,205	\$0



Appropriations

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	01	\$943,329	\$406,557	\$380,999	\$0	\$380,999	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$323,957	\$282,330	\$285,877	\$0	\$285,877	\$0
2500-2599	Business		\$0	\$5,800	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$440,526	\$457,740	\$484,386	\$0	\$484,386	\$0
2700-2799	Student Transportation	01	\$316,953	\$438,525	\$420,113	\$0	\$420,113	\$0
2800-2999	Support Service, Central and Other	01	\$1,247,084	\$1,596,759	\$1,728,460	\$0	\$1,728,460	\$0
	Executive Administration Subtotal		\$2,671,829	\$3,187,711	\$3,299,835	\$0	\$3,299,835	\$0
Non-Instructional Services								
3100	Food Service Operations	01	\$0	\$90,659	\$95,764	\$0	\$95,764	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$0	\$90,659	\$95,764	\$0	\$95,764	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	01	\$86,335	\$37,000	\$27,000	\$0	\$27,000	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$86,335	\$37,000	\$27,000	\$0	\$27,000	\$0
Other Outlays								
5110	Debt Service - Principal	01	\$325,000	\$320,000	\$320,000	\$0	\$320,000	\$0
5120	Debt Service - Interest	01	\$89,914	\$85,920	\$59,426	\$0	\$59,426	\$0
	Other Outlays Subtotal		\$414,914	\$405,920	\$379,426	\$0	\$379,426	\$0



New Hampshire
Department of
Revenue Administration

2018
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Appropriations

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuring FY (Recommended)	School Board's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
Fund Transfers								
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	01	\$0	\$80,000	\$60,000	\$0	\$60,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$80,000	\$60,000	\$0	\$60,000	\$0
Total Operating Budget Appropriations								
			\$9,085,216	\$10,046,642	\$10,880,638	\$0	\$10,880,638	\$0



Special Warrant Articles

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	03	\$0	\$0	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Special Education Expendable Trust Fund</i>						
5252	To Expendable Trusts/Fiduciary Funds	04	\$0	\$0	\$24,000	\$0	\$24,000	\$0
		<i>Purpose: School Buildings and Grounds Expendable Trust Fund</i>						
5252	To Expendable Trusts/Fiduciary Funds	05	\$0	\$0	\$75,000	\$0	\$0	\$75,000
		<i>Purpose: Tuition Expendable Trust Fund</i>						
Total Proposed Special Articles			\$0	\$0	\$174,000	\$0	\$99,000	\$75,000



New Hampshire
Department of
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Individual Warrant Articles

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
2600-2699	Plant Operations and Maintenance	02	\$0	\$0	\$44,300	\$0	\$44,300	\$0
Purpose: to replace fire panel at end of life								
Total Proposed Individual Articles			\$0	\$0	\$44,300	\$0	\$44,300	\$0



Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	01	\$72,359	\$77,464	\$77,464
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01, 04	\$25,500	\$25,000	\$25,000
Local Sources Subtotal			\$97,859	\$102,464	\$102,464
State Sources					
3210	School Building Aid	01	\$105,464	\$105,464	\$105,464
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid	01	\$0	\$48,000	\$48,000
3230	Catastrophic Aid	01	\$55,771	\$55,771	\$55,771
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$1,300	\$1,300	\$1,300
3270	Driver Education		\$0	\$0	\$0
3280-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$162,535	\$210,535	\$210,535



New Hampshire
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Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Federal Sources					
4100-4539	Federal Program Grants	01	\$41,000	\$35,000	\$35,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$17,000	\$17,000	\$17,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$40,000	\$40,000	\$40,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$98,000	\$92,000	\$92,000
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5599	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	03, 05	\$0	\$150,000	\$150,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$150,000	\$150,000
Total Estimated Revenues and Credits			\$358,394	\$554,999	\$554,999



Budget Summary

Item	Current Year	School Board Ensuing FY (Recommended)	Budget Committee Ensuing FY (Recommended)
Operating Budget Appropriations	\$9,584,790	\$10,880,638	\$10,880,638
Special Warrant Articles	\$45,400	\$174,000	\$99,000
Individual Warrant Articles	\$64,301	\$44,300	\$44,300
Total Appropriations	\$9,694,491	\$11,098,938	\$11,023,938
Less Amount of Estimated Revenues & Credits	\$415,359	\$554,999	\$554,999
Less Amount of State Education Tax/Grant		\$550,123	\$550,123
Estimated Amount of Taxes to be Raised		\$9,993,816	\$9,918,816



Supplemental Schedule

1. Total Recommended by Budget Committee	\$11,023,938
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$320,000
3. Interest: Long-Term Bonds & Notes	\$59,426
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$379,426
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$10,644,512
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,064,451
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$12,088,389

2018
MS-DSB

Default Budget of the School District Greenland Local School

For the period beginning July 1, 2018 and ending June 30, 2019

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on:

1/29/18

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

[illegible]

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
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New Hampshire
Department of
Revenue Administration

2018
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$4,647,915	\$454,378	\$0	\$5,102,293
1200-1299	Special Programs	\$914,488	\$174,760	\$0	\$1,089,248
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$120,286	\$15,569	\$0	\$135,855
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$5,682,689	\$644,707	\$0	\$6,327,396
Support Services					
2000-2199	Student Support Services	\$340,699	(\$14,942)	\$0	\$325,757
2200-2299	Instructional Staff Services	\$198,856	\$1,821	\$0	\$200,677
Support Services Subtotal		\$539,555	(\$13,121)	\$0	\$526,434
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$44,752	\$453	\$0	\$45,205
General Administration Subtotal		\$44,752	\$453	\$0	\$45,205
Executive Administration					
2320 (310)	SAU Management Services	\$406,557	(\$25,558)	\$0	\$380,999
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$314,690	(\$35,399)	\$0	\$279,291
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$457,740	\$9,169	\$0	\$466,909
2700-2799	Student Transportation	\$438,825	(\$8,320)	\$0	\$430,505
2800-2999	Support Service, Central and Other	\$1,548,255	\$68,914	\$0	\$1,617,169
Executive Administration Subtotal		\$3,166,067	\$8,806	\$0	\$3,174,873
Non-Instructional Services					
3100	Food Service Operations	\$90,659	\$5,105	\$0	\$95,764
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$90,659	\$5,105	\$0	\$95,764



New Hampshire
Department of
Revenue Administration

2018
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$37,000	(\$10,000)	\$0	\$27,000
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$37,000	(\$10,000)	\$0	\$27,000
Other Outlays					
5110	Debt Service - Principal	\$320,000	\$0	\$0	\$320,000
5120	Debt Service - Interest	\$85,920	(\$26,494)	\$0	\$59,426
Other Outlays Subtotal		\$405,920	(\$26,494)	\$0	\$379,426
Fund Transfers					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$80,000	(\$20,000)	\$0	\$60,000
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$80,000	(\$20,000)	\$0	\$60,000
Total Operating Budget Appropriations		\$10,046,642	\$589,456	\$0	\$10,636,098



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4600	defer projects
5120	reduction in interest payment per schedule
3100	increase in program cost
2200-2299	increases per CBA, change in contractual obligations
1400-1499	based on student need
2310-2319	change in contractual obligation
2600-2699	per contractual obligations
1100-1199	Portsmouth High School Tuition agreement, change in staff, increases per CBA
2320 (310)	per SAU approved budget
2400-2499	change in staff, change in contractual obligations
1200-1299	based on student need, change in staffing, increases per CBA
2000-2199	based on student needs, increases per CBA
2700-2799	increase per 5th year of multi year contract, reduction in usage
2800-2999	based on contractual obligations
5222-5229	fewer grants

ANNUAL REPORTS OF THE
GREENLAND SCHOOL DISTRICT
Greenland, New Hampshire

Fiscal Year July 1, 2016 to June 30, 2017



MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the District Meeting
Treasurer's Report
Superintendent's Report
Assistant Superintendent's Report
Special Education Director's Report
Greenland Central School Principal's Report
2017 Wages of School Employees
Greenland Central School Statistics
General Fall Enrollment Report
Teachers and Staff
Data for Greenland's 2017 High School Graduates
Report of the Independent Auditor



SCHOOL DISTRICT OFFICERS

		Term Expires
SCHOOL BOARD	Alyson Baryiames	2020
	Randy Bunnell	2018
	Maria Emory	2020
	Sara Huestis	2018
	Patrick Walsh	2019
MODERATOR	Dean K. Bouffard	2019
CLERK	Vacancy	
TREASURER	Jerrian Hartmann	2018

SUPERINTENDENT OF SCHOOLS – Salvatore H. Petralia

GREENLAND SCHOOL DISTRICT DELIBERATIVE SESSION
MEETING MINUTES
2017
The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13.

Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 14, 2017 at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.

(Registered voters were asked to check in with the Supervisor of the Checklist before the meeting.)

The Deliberative Session of the Greenland School District was held on Monday, February 6, 2017. Moderator Dean Bouffard called the meeting to order at 6:30 P.M.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Sandra Tague, Ann Mayer, Randy Bunnell, Sara Huestis, and Pat Walsh, School Board Members; Salvatore Petralia, Superintendent of Schools, and Kelli Killen, Assistant Superintendent of Schools; Sarah Reinhardt, Special Education Director; James Katkin, Business Administrator; Peter Smith, Principal of the Greenland Central School; Teegan von Burn, Assistant Principal of the Greenland Central School.

Moderator Bouffard explained the purpose and procedure for tonight's meeting. He reminded people that final action on these articles will occur on Tuesday, March 14, 2017, at the town election.

The "rules of order and conduct" were reviewed.

Moderator Bouffard called for action on the following articles.

Article 1: 2017-18 Operating Budget

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$9,927,089 (Nine Million Nine Hundred Twenty-Seven Thousand Eighty-Nine Dollars)? Should this article be defeated, the default budget shall be \$9,785,951 (Nine Million Seven Hundred Eighty-Five Thousand Nine Hundred Fifty-One Dollars) which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.

The Greenland Budget Committee recommends the operating budget.

Moderator Bouffard explained the default budget may not be amended. The increase is due to PHS tuition, additional teacher, special education aide, health insurance, transportation due to PHS changing hours, retirement system, and special education transportation.

Increase of \$256,979, (2.66%).

Article 1 will appear on the ballot as written.

Article 2: Full Day Kindergarten

To see if the Greenland School District will vote to raise and appropriate the sum of \$119,553 (One Hundred Nineteen Thousand Five Hundred Fifty-Three Dollars) for making the current two-thirds (2/3) day kindergarten a full day kindergarten, to hire additional staff; to purchase additional supplies, furniture and equipment; and to add an additional class due to projected enrollment. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article,
The Greenland Budget Committee recommends this warrant article.

Sara Huestis spoke in favor of Article 2.

Several residents expressed support of Warrant Article: John Dinger, Wendy Stanley Jones, George Crocker, John Hudson, Alison Baker, and Joe Leddy.

Article 2 will appear on the ballot as written.

Randy Bunnell made a motion to restrict reconsideration on Articles 1 and 2. Motion was seconded by Sara Huestis.

Vote by yellow card from residents was in favor of the motion.

Article 3: Special Education Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate up to \$25,000 (Twenty-Five Thousand Dollars) to be placed into the Special Education Expendable Trust Fund, previously established, with such sum to be funded from the remaining June 30, 2017 unassigned fund balance. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Sandy Tague explained Article 3.

Resident Mark Connelly questioned the amount in fund presently.

Article 3 will appear on the ballot as written.

Article 4: School Buildings and Grounds Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate the sum of \$24,000 (Twenty-Four Thousand Dollars) to be placed in the School Buildings and Grounds Expendable Trust Fund, previously established, with such sum to be funded through the rental income received from the property. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Randy Bunnell explained these funds would be utilized for the SAU Office and Greenland Central School.

Resident Mark Connelly questioned how much money is currently held. (\$61,346)

Resident Colleen Penacho questioned how the funds will be used.

Pat Walsh explained the funds can be used for the SAU Office and Greenland Central School.

Article 4 will appear on the ballot as written.

Article 5: Tuition Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate up to \$75,000 (Seventy-Five Thousand Dollars) to be placed into the Tuition Expendable Trust Fund, previously established, with such sum to be funded from the remaining June 30, 2017 unassigned fund balance. (Majority vote required.) (NOTE: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.

The Greenland Budget Committee recommends this warrant article.

Ann Mayer explained the Warrant Article.

Resident Amy O'Brien asked if there was a more reliable way to forecast Portsmouth High School enrollment from Greenland Central School, and if we monitor/follow-up.

Resident Mark Connelly asked how much money is current in the fund (\$291,000), and (\$170,000) paid out.

\$75,000 will be put back into the fund if passed.

Article 5 will appear on the ballot as written.


Closing:

Mr. Salvatore Petralia gave thanks and recognition to outgoing School Board Members: Sandra Tague, and Ann Mayer, on this, their last Deliberative Session.

A motion to adjourn was made.

Mr. Dean Bouffard adjourned the meeting at 7:20 P.M. by stating that all Articles would be moved to the ballot on March 14, 2017.

Respectfully submitted,


Jonathan D. Dowling
School District Clerk

REPORT OF
THE SCHOOL DISTRICT TREASURER

Fiscal year July 1, 2016 to June 30, 2017

Cash on hand July 1, 2016.....	736,210.17
Received from Selectmen.....	
Current Appropriation.....	6,816,605.00
Deficit Appropriation.....	-
Balance of Previous Appropriations.....	-
Advance on Next Year's Appropriation.....	-
Revenue from State Sources.....	2,280,212.86
Revenue from Federal Sources.....	95,674.64
Received from Tuitions.....	-
Received as Income from Trust Funds.....	1,283.66
Received from Sale of Notes and Bonds.....	-
Received from Capital Reserve Funds.....	-
Received from all Other Sources.....	242,376.32
Total Receipts.....	9,436,152.48
Total Amount Available for Fiscal Year.....	10,172,362.65
Less School Board Orders Paid.....	9,565,525.16
Balance on Hand June 30, 2017.....	606,837.49

/s/ Jerrian S. Hartmann
School District Treasurer
June 30, 2017

Salvatore H. Petralia
Superintendent of Schools

I am honored to present my annual report to the citizens of Greenland. Our focus at Greenland Central School and throughout the entire SAU is to provide high-quality education to the students and families in the community. We hold steady in our belief of academic rigor, high student achievement, and accountability. We believe that all students are entitled to a high-quality learning experience that focuses on the individual needs of the child, maximizes their potential, and develops the critical thinking, problem-solving, and analytical skills necessary to be successful in secondary education and in adult life.

The success of the student population at Greenland Central School is the result of a rigorous academic curriculum, supported by an extremely qualified teaching and support staff. Enrichment activities, extracurricular opportunities, parent involvement, and community involvement are hallmarks that make Greenland Central School a thriving school. Various data points are used to measure the success of our schools. A review of our state assessments indicates that Greenland students perform well above the state average in English Language Arts and Mathematics. Greenland students continue to achieve at high levels as they move on to Portsmouth High School. Greenland students have consistently ranked among the top students upon graduating from Portsmouth High School.

The faculty at Greenland Central School continues working on district-wide initiatives which include the implementation of New Hampshire's Career and College Readiness Standards, preparing for the state assessments, and supporting the work around competency-based education. Greenland staff members collaborate routinely with other SAU 50 staff by researching best practices, piloting new programs, and visiting other schools as part of our district-wide professional learning initiatives. The Greenland Educational Improvement Plan continues to guide the mission and vision at Greenland Central School in support of building and district-wide needs.

In March 2017, the citizens of Greenland voted in favor of the Greenland School District's Operating Budget and warrant articles proposed by the administration and endorsed by the Greenland School Board. One of the new major initiatives which began in August is Full-Day Kindergarten for Greenland Central School. In August, we welcomed two new kindergarten teachers, Emily Davis and Jackie Jorgensen, to the Greenland staff. I am most appreciative of the endorsement provided by the Greenland School Board, Greenland Budget Committee, staff, parents, and community members who supported this major initiative.

I am privileged to work with exceptional leaders across the SAU. In June 2017, Peter Smith officially retired as Principal of Greenland Central School after 24 years of dedicated service to the Greenland community. In July 2017, Ms. Tamara Hallee began her tenure as Principal at Greenland Central School. Ms. Hallee brings a wealth of experience to her position having previously served as Principal at Maple Wood School in Somersworth, NH and Assistant Principal at Somersworth Middle School. Ms. Hallee has extensive middle school teaching experience and served in the Derry, Milton, and Plaistow school districts.

In August, Greenland Central School welcomed Carla Rice as the new Special Education Coordinator, succeeding Joan Copp. Ms. Rice completed her undergraduate degree at the University of New Hampshire and holds a Master's Degree from Harvard University in school administration. Ms. Rice has a vast amount of building-based experience having served as a Principal and LEA for special education. She quickly acclimated to her new position providing valuable leadership to the special education case managers and other service providers in supervision and evaluation, budgeting, and professional development. In a short time, Carla has proven to be a valued member of the Greenland staff.

Members of the Greenland School Board, led by Chairperson Patrick Walsh, provide valued expertise in developing and adopting school board policies that define the operational aspects of the school district. It is an honor to work with our school board members, Alyson Baryames, Randy Bunnell, Maria Emory, and Sara Huestis, all strong advocates in support of public education. They devote countless hours to school board meetings; provide guidance of budget proposals, review school board policy and district-wide initiatives. I am most appreciative of the school board's recent decisions, specifically in supporting the administration's recommended budget, addressing increases to student enrollment, participating in and supporting the work of the Middle School Structure Committee, and addressing appropriate class size guidelines.

Also, Greenland is fortunate to have a vibrant parent community. The Greenland Parent Organization is a valued partner coordinating volunteer activities with the Greenland Central School and raising funds to help subsidize enrichment activities and purchase materials to support student learning. Through the efforts and commitment of its members, led by Lynn Leddy, Molly Patrick, Sarah Reardon, Karen O'Donoghue, and Beth Vischer; the GPO works collaboratively with Greenland Central School staff to ensure that students have the opportunities to grow and develop as caring citizens.

As your superintendent, I am proud to serve and committed to working toward continuous improvement across the entire SAU. I am most appreciative of everyone's effort in working collaboratively; with school board members, representatives of the municipality, educators, parents, and students. We stand together, firm in our commitment to providing the best education for children and their families.

Sincerely,

Salvatore Petralia
Superintendent, SAU 50



Curriculum, Assessment, and Instruction
Greenland School District
Kelli R. Killen,
Assistant Superintendent

Curriculum:

Teachers in Greenland continue to be part of developing curriculum. The focus has been to develop the competencies and performance indicators for each curriculum area. Completed curriculum continues to be brought forward to the Greenland School Board for formal adoption. Curriculum that is under review can be found at Curriculum under Review. Teachers are also developing projects and performance tasks where students can demonstrate their learning in authentic ways.

Assessment:

Smarter Balanced Assessment

Smarter Balanced Assessment was given for the second year in the late spring of 2017 to students in grades 3 to 8. This assessment requires students to apply their learning, not just recall specific content. The percentages of those students meeting proficiency on this assessment are listed below. This will be the last year for results from the Smarter Balanced Assessment.

For the Spring of 2018, we have a new state assessment. The assessment will still be given to students in grades 3 to 8, will assess English Language Arts and Math, but will take less time to administer.

English Language Arts 2017

Grade	Level 3 and Level 4 (proficient)	State
3	91%	54%
4	80%	56%
5	78%	61%
6	78%	57%
7	86%	63%
8	86%	58%

Mathematics 2017

Grade	Level 3 and Level 4 (proficient)	State
3	91%	55%
4	80%	52%
5	47%	45%
6	61%	46%
7	64%	50%
8	62%	46%

The Science NECAP

The Science NECAP was given in May of 2017 as it is the only assessment available at this time for science. Only 4th and 8th grade students take this assessment. Listed below are the percentages of proficiency. This will be the last year for results from the Science NECAP Assessment.

Beginning in the spring of 2018, students in grades 5 and 8 will be given a new state science assessment. It will be similar to the assessment for English Language Arts and Math and will take less time to administer.

8th Grade

	Proficient with Distinction	Proficient	Partially Proficient	Substantially Below Proficient	Total Proficient
2015	2%	39%	57%	2%	41%
2016	0%	26%	56%	18%	26%
2017	2%	47%	47%	5%	49%
State 2017	<1%	26%	54%	20%	26%

4th Grade

	Proficient with Distinction	Proficient	Partially Proficient	Substantially Below Proficient	Total Proficient
2015	2%	73%	22%	2%	75%
2016	8%	68%	21%	4%	76%
2017	8%	60%	25%	8%	68%
State 2017	1	48%	39%	11%	49%

Pupil Services:

The following is information about areas of Pupil Services that the district supports for certain student subgroups that is required by law and the current number of students involved.

Home Education: These students' education is provided by parents and not in a school setting.

ESOL: English for Speakers of Other Languages: These students have limited English proficiency due to English being a second language for them.

McKinney-Vento Act: These students meet the criteria as homeless.

Title I: These students are provided instructional support in reading and/or math.

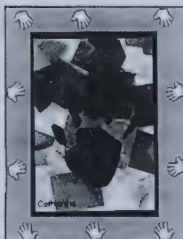
504: These students are provided specific regular education accommodations due to a physical or mental impairment.

Program	Number of Students K to 8
Home Education	6
ESOL	7
Homeless Education	3
Title I	51
504	20

Sarah Reinhardt
Special Education Director

**GREENLAND SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUES
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a**

<u>SPECIAL EDUCATION EXPENSES</u>		2015-2016	2016-2017
1200/1230	Special Programs	665,498	768,076
1430	Summer School	42,811	47,939
2140	Psychological Services	33,754	57,576
2150	Speech and Audiology	51,331	96,122
2159	Speech Summer School	0	0
2162	Physical Therapy	7,868	14,737
2163	Occupational Therapy	51,289	44,141
2332	Administration Costs	0	0
2722	Special Transportation	93,850	94,216
TOTAL EXPENSES		946,401	1,122,807
<u>SPECIAL EDUCATION REVENUES</u>			
1950	Service to other LEAs	0	0
3110	Special Ed Portion Adequacy Funds	119,396	116,350
3240	Catastrophic Aid	37,874	72,104
4580	Medicaid	51,302	40,988
TOTAL REVENUES		208,572	229,442
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		737,829	893,365



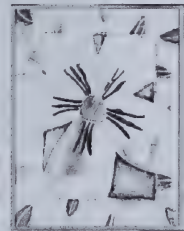
**Report of the Principal
Greenland Central School
Tamara Hallee**

During 2017, we have been having a wonderful year at Greenland Central School. I am enjoying getting to know our wonderful students, staff, and community! I am pleased to report on some of the important work we have been doing this year.



This year we kicked off our school year with a focus on student social emotional well-being and a theme of kindness and empathy. We held community “house meetings” with all grade levels in order to discuss not only school expectations, but also how we can be kind and empathetic to those in our Greenland School family. Our younger students listened to the book *Stick and Stone* by author Beth Ferry, and processed what was happening in the story. Our older students were told of their importance as role models for our younger students. In January the administrative team held additional community meetings to do a “Kindness Reset” and do a midyear reminder of what it looks like to be kind at GCS while also reviewing expectations. It has been delightful to see our children stepping up to the plate, creating school initiatives around our theme, and being responsible school citizens. We are very lucky to have such great children!

The Greenland Staff have been working diligently to bring forth the best learning experiences for our children. The GEIP Steering Committee has combined forces with the Leadership Team in order to create a vision/3 year plan that is aligned to state mandates and is revisited throughout the year. This document is guiding us in our daily work. Lifelong learning is vital to moving our school forward and has been demonstrated throughout the school. Our staff has been attending a variety of workshops on instruction, special education, grading practices, social emotional well-being, as well as taking college courses. In addition, teachers put in many hours over the summer to continue their work in the areas of literacy and science. Teachers have spent time learning about Readers’ Workshop and unpacking our new Lucy Calkin’s Reading Workshop Kits. Additionally, we have been taking teams of teachers to visit classrooms of Readers’ Workshop “lab” teachers. It has been great to collaborate with teachers in other schools. Science work was in full swing this summer! Staff worked in teams and prepared for science lessons to implement in classes this year. Additional work has happened at the PLC level throughout this year at both the school and SAU level. Staff has spent many hours working with Assistant Superintendent Killen in order to look at their curriculum, grading, planning, etc.



We are very pleased to have received grant funding in order to develop leveled libraries for our students. The Thomas Fogarty Memorial Trust generously gave \$19,000 to GCS in order to buy books for us to create a mobile library for our teachers. This library of books will enable our staff to get “just right books” into our students’ hands. We are very appreciative of this generous gift from the Fogarty’s.

We have been working very closely with both the Greenland Police and Fire Departments this year in order to create a safe school community. The collaboration between all parties have enabled us to adjust our safety plans and provide training to staff as well as run drills together and create a safer flow in our parking lot. We are appreciative of the relationships we have with the Greenland Women's Club, Recreation Department, Weeks Library, Greenland Veterans, and many more. We enjoy these partnerships and the benefits that they bring to our school and community.



Our student enrollment is increasing steadily; we currently have 426 students enrolled and have had additional inquiries about enrolling students for both this year and next. Due to our increase in enrollment our class sizes have risen and are quite large in some grades. Our first grade has approximately 19 students per class and our middle school numbers are even higher. Our current 6th grade classes have 26 and 27 students per class. With the changes happening in education these large class sizes impact student learning by having a higher student to teacher ratio. Due to this ratio, it makes it more challenging to individualize attention and do hands on learning. As a result of our increasing enrollment, a Middle School Structure Committee was created in order to look at our structure and what changes we can make in order to form an environment that is best for students. I encourage community members to come to our Middle School Community Forum that will be happening on January 18th at 6:30 p.m. in the Multi-Purpose Room. This forum will provide the opportunity for Greenland Community members to learn about the changes being proposed to the middle school.

In order to assist us with the increase in enrollment and do what is best for students, we are proposing the following increases/adjustments in staffing:

- Enrichment teacher role change to become a Unified Arts Teacher who will teach STEM to all grade levels
- Increase Music Teacher to full time (.2 increase)
- Addition of a Grade 5 Teacher
- Addition of a Grade 7/8 Teacher



We have had many wonderful additions to our staff for the 2017-18 school year! We are pleased to welcome: **Carla Rice, Special Education Coordinator, Jillian Halpin, Receptionist, Emily Davis, Kindergarten Teacher, Jackie Jorgensen, Kindergarten Teacher, Maria Frangione, 1st Grade Teacher, Abby Normandeau, 3rd Grade Teacher, Graham Phillips, Special Education Case Manager, Hannah Snow, Speech Pathologist, Jackie Thompson, School Nurse, Kelly Winfrey- BCBA (part-time), Lana Hoyt, School Psychologist (part time), Hulya Varlikli, ESOL Teacher (part time), Kaitlin Stranger, Paraprofessional, and Maika Phillips, Paraprofessional.** We are thankful for finding these fantastic people who are making a great impact on our school community!

We have had one new baby added to the Greenland Family. Lauren Teeden brought Nina Teeden into our family this past fall.

After many wonderful years of service, we are sad to be saying goodbye to a couple staff members. **Kathy Hanson** will be retiring at the end of the 17/18 school year, after serving over 33 years in the GCS community. In addition, **Kathy Ricci** will be leaving us after 4 years of service in mid-January, and **Beth Kendall** will be leaving us after 12 years of service effective March 2018. We wish Kathy Hanson, Kathy Ricci, and Beth Kendall the best in their next life journey!

Our Greenland Parent Organization has been working endlessly to help support our school! They have not only provided funding, they have also brought manpower in order to run events and raise money for the school. After school enrichment opportunities including, Hip Hop Class, Terrarium building, yoga, cookie making, book groups, and much more have been happening due to the efforts of the GPO!! In addition, to go along with our theme for the year, they provided funding in order for us to bring Sticks and Stones to the school to work with children on kindness and being an “upstander” against bullying. That is not all...the GPO has also purchased a new laminator for the school, provided mini grants to teachers, and has funded our Math Counts math program for the middle school.

I am very proud of our students, school community, and the efforts they put forth day in and day out. Staff, families, and community entities are dedicated to growing the whole child. We are so lucky to have such committed individuals involved in our children’s lives. I also want to thank Greenland residents for their continued support as we grow as a community. Thank you for helping us provide opportunities to make the best learning experiences for the children of Greenland!



Portsmouth High School Report
Mary Lyons, Principal

Portsmouth High School is a comprehensive high school that prepares students for competitive liberal arts colleges, schools for technical career training, as well as positions in business and industry in the world of work. There are just over 1100 students enrolled at PHS, with 34% of the student population coming from the surrounding towns of Rye, New Castle, Newington and Greenland. Our overall average class size is 15 with an average of 19 students in the core academic courses of English, math, social studies and science.

Excellence, Community, Commitment, and Leadership are Portsmouth High School's core values. Embedded in these is the belief that students are important and must be challenged in rigorous and relevant ways in order to reach their highest potential. Students strive for excellence in an environment that fosters a strong sense of belonging and creates partnerships between students and adults. Students learn best when they explore and contribute to their own education and that they are able to achieve in a safe and caring environment where success is celebrated. Students will become life-long learners when taught to think critically, effectively analyze information, and be respectful of others.

The faculty and staff at the high school take great pride in providing a curriculum for all students that is rigorous, personalized, equitable, and leads to college and career readiness. There are a wide-range of classes offered in the core subjects as well as a variety of offerings in the visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programing includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, and education and teacher training. The belief that students should have exposure to a rich and broad program of studies, have experiences outside of the classroom, and have an understanding of an individual's place in the global environment is evident in the high school's excellent program offerings.

In addition to the curriculum, Portsmouth High School offers an array of extracurricular activities including competitive fall, winter, and spring sports, award-winning performing arts programs and over 40 active clubs and organizations such as Interact Club, Peer Leadership, Student Council and National Honors Society.

Portsmouth High School promotes a culture of respect, tolerance and pride. At the heart of Clipper Pride is the notion of one. Portsmouth High School is committed to an environment where students feel safe enough to take healthy educational risks and grow socially, emotionally, physically and academically. With the focus on the 21st century learning skills of creativity, innovation, critical thinking, problem solving, collaboration and communication in the many academic and extra-curricular offerings, PHS prepares students for the challenges ahead to succeed in a global society.



GREENLAND CENTRAL SCHOOL
Statistics for Ten Years Ending June 30, 2017

School Year	Weeks in Year	Males	Females	Total Pupils	* ADM	**ADA	Average Daily Attendance	Percentage of Attendance
2005/06	39	206	179	385	364.4	11.3	353.1	96.9
2006/07	39	182	175	357	336.6	10.9	325.7	96.8
2007/08	39	184	171	355	341.6	11.7	329.8	96.6
2008/09	39	178	168	346	332.9	12	320.8	96.6
2009/10	39	185	176	361	341.4	13	328.4	96.2
2010/11	39	176	188	364	338.23	11.3	327	96.7
2011/12	39	184	191	375	348.28	9.8	338.4	96.8
2012/13	39	184	191	375	360.77	12.2	348.6	96.6
2013/14	39	197	194	391	371.23	11.7	359.5	96.8
2014/15	39	200	198	398	375.35	12.9	362.4	96.6
2015/16	39	195	199	394	375.29	12.6	362.7	96.6
2016/17	39	180	191	371	378.46	14	364.4	96.0

* Average Daily Membership ** Average Daily Absences

GENERAL FALL ENROLLMENT REPORT
AS OF OCTOBER 1, 2017

GRADE	K	1	2	3	4	5	6	7	8	TOTAL
	45	53	44	44	46	40	52	44	46	414

STATE ASSESSMENT PROGRAM

State Assessment Results K – 12 can be found at the School District Website:
www.sau50.org
or at the State Website:
http://www.ed.state.us/education/doe/organization/curriculum/NECAP_results.htm

GREENLAND SCHOOL DISTRICT STAFF MEMBERS

Susan Bacon	Library/Media Generalist	Andrea Gordon	Special Education Aide	Steven Norton	Grade 5/6 Science Teacher
Kara Barnes	Kindergarten Teacher	Stacey Gosselin	Physical Education Teacher	Graham Phillips	Special Education Case Manager
Dale Bickford	Evening Custodian	Tamara Hallee	Principal	Maika Phillips	Special Education Aide
Kimberly Bolton	Secretary	Jillian Halpin	Receptionist	Janice Pitts	Special Education Aide
Bill Bonacci	Evening Custodian	Steve Guerrera	Evening Custodian	Andrea Prieto	Grade 7/8 Language Arts Teacher
Alyssa Brady	Grade 3 Teacher	Gene Guth	Instrumental Music	Kathy Ricci	Title I Tutor
Lorie Bromley	Grade 4 Teacher	Lynne Guyre	Grade 7/8 Social Studies Teacher	Carla Rice	Coordinator of Special Education
Julie Buckley	Special Education Aide	Sarah Hamel	Special Education Aide	Bri Sanford	Title I Tutor
Richard Bzdafka	Grade 7/8 Science Teacher	Kathleen Hanson	Art Teacher	Tracy Sherrill	Grade 5/6 Math Teacher
Vickie Camner	Reading Specialist	Melissa Haynes	Special Education Teacher	Barbara Simone	Spec. Education Aide
Chris Caron	Technology	Deborah Heikkila	Food Service Director	Kate Simons	Grade 3 Teacher
Sheila Cleary	Guidance	Susan Hett	Grade 1 Teacher	Corinne Sinclair	Special Education
Suzanne Cohoon	Special Education	Erin Hoppe	Grade 3 Teacher	Erin Sinclair	Grade 2 Teacher
Nicole Connelly	Educational Aide/ Athletic Director	Lana Hoyt	School Psychologist	Liz Smith	Food Service Assistant
Patricia Conway	Title I Tutor	Heather Jenkins	Grade 2 Teacher	Hamah Snow	Speech Pathologist
Emily Davis	Kindergarten Teacher	Jody Johnson	Food Service Assistant	Beth Sommers	Curriculum Integration Coordinator
Jonathan Dowling	Grade 5/6 Social Studies Teacher	Jackie Jorgensen	Kindergarten Teacher	Amanda Stiles	Educational Aide
Stephanie Downing	Grade 4 Teacher	Elizabeth Kendall	Media Aide	Kaitlin Stranger	Special Education Aide
Sylvia Drapeau	Education Aide (Kindergarten)	Leanne Meiman	Music Teacher	Lauren Teeden	Grade 7/8 Math Teacher
Warren Ducharme	Head Custodian	Mary Mitchell	Educational Aide	Jackie Thompson	Nurse
Nancy Emerson	Grade 1 Teacher	Kristin Moaratty	Special Education Aide	Hulya Varlikli	ESOL Teacher
Jacqueline Firmin	Special Education Aide	Denise Monroe	Preschool Special Education	Chrissy Vogel	Grade 2 Teacher
Jodi Fletcher	Occupational Therapist	Kelsey Murray	Special Ed. Aide	Teegan von Burn	Assistant Principal
Maria Frangione	Grade 1 Teacher	Ashley Nason	Grade 5/6 Language Arts Teacher	Kelly Winfrey	Board Certified Behavior Analyst
Cindy Frizzle	Spanish Teacher	Diane Newick	Volunteer	Effie Wyman	Educational Aide
Robert Gill	Evening Custodian	Abby Normandeau	Grade 3 Teacher		

EXIT DATA FOR PORTSMOUTH HIGH SCHOOL CLASS OF 2017

(Graduates from the Town of Greenland)

Number of Greenland Seniors who graduated	34
Number of Greenland Seniors Taking the SATs	32
Average Greenland SAT Scores Critical Reading/Writing Math	610 560
Average Portsmouth High School SAT Scores Critical Reading/Writing Math	567 561
Average New Hampshire SAT Scores Critical Reading/Writing Math	516 523
Average National SAT Scores Critical Reading/Writing Math	535 539
Number of Students Entering College	28
Number of Students Entering the Workforce/Military	5

COLLEGE PLANS

Out of the 34 Greenland graduates at Portsmouth High School in 2017, 28 them planned to attend college after graduation.

Four Year Colleges:

Bridgewater State University	Stonehill College
Coastal Carolina University	State University of NY - Adirondack
Emmanuel College	The Citadel
Flagler College	Ohio State University
Indiana University	Universal Technical Institute
New York University	University of Vermont
Plymouth State University	Wheelock College
Skidmore College	Worcester Polytechnic Institute

Further Education:

Great Bay Community College (3)
Philips Exeter Academy (Post-Graduate Studies)

~ 2017 SCHOOL DISTRICT EMPLOYEE WAGES ~

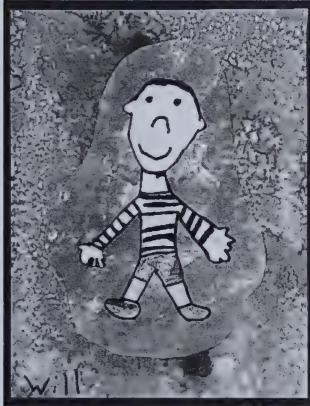
(Wages listed are Social Security earnings for the year ending Dec. 31, 2017)

<u>NAME</u>	<u>POSITION</u>	<u>EARNINGS</u>
ARNOLD, Anne	Substitute	\$ 340.20
BACON, Susan	Librarian	56,694.54
BARNES, Kara	Teacher	55,214.88
BEAULIEU-MAMMAH, Bridgette	Substitute	680.60
BICKFORD, Dale	Custodian	33,223.87
BOLTON, Kimberly	Secretary	42,561.49
BONACCI, William	Custodian	16,774.68
BOUFFARD, Dean	Moderator	75.00
BOYD, Sarah	Substitute	170.00
BRADY, Alyssa	Teacher	52,799.34
BROMLEY, Lorie	Teacher	57,798.42
BRUMBAUGH, Wesley	Substitute	85.00
BUCKLEY, Julie	Special Education Aide	22,187.25
BUNNELL, Randy	School Board Member	2,000.00
BZDAFKA, Richard	Teacher	74,144.68
CAMPBELL, Kathleen	Substitute	85.00
CAMPBELL, Patricia	Special Education Aide	17,340.40
CANNER, Victoria	Reading Specialist	80,354.00
CAPRIA, Thomas	Substitute	305.00
CARON, Christopher	Teacher	66,991.64
CARRIER, Bruce	Substitute/Boys' Basketball Coach	3,452.50
CLARK, Roseann	Substitute	3,166.70
CLEARY REUNING, Sheila	Counselor	71,933.22
COATES, Christopher	Girls' Basketball Coach	3,200.00
COE, Caroline	Substitute	16,475.34
COFFEY-PHILBRICK, Kimberly	Substitute	528.00
COHOON, Suzanne	Special Education Teacher	47,769.37
COLBURN, Barbara	Substitute	190.00
COLE, Ann	Substitute	554.80
CONNELLY, Nicole	Educational Aide/Special Ed. Sec.	20,119.58
CONNOLLY, Mary Mitchell	Educational Aide	3,640.50
CONWAY, Patricia	Educational Aide - REAP	14,234.10
COPP, Joan	Special Education Coordinator	84,550.94
CYR, Chad	Boys' Basketball Coach	1,600.00
DOWLING, Jonathan	Teacher	58,651.94
DOWNING, Stephanie	Teacher	52,597.42

DRAPEAU, Sylvia	Educational Aide	13,894.48
DUCHARME, Warren	Head Custodian	56,144.16
DUGAN, Katrina	Substitute	510.40
DUNAGAN, Patrick	Substitute	560.00
DUNBAR, Michael	Substitute	42.50
ELDRIDGE, Hannah	Teacher	47,793.98
EMERSON, Nancy	Teacher	72,245.30
EVILSIZER, Mary	Substitute	255.40
FIRMIN, Jacqueline	Special Education Aide	20,714.30
FLAGG, Polly	ESOL Aide	11,504.00
FLETCHER, Jodi	Occupational Therapist	46,015.36
FOX, April	Minute Taker	1,200.00
FRIZZLE, Cynthia	Teacher	74,194.30
FROST, Sherry	Substitute	9,769.80
GILL, Robert	Custodian	26,258.67
GORDON, Andrea	Special Education Aide	21,889.05
GOSSELIN, Stacey	Teacher	46,683.17
GOUZOULES, Winston	Supervisor of the Checklist	50.00
GRAY, Kelli	Secretary Assistant	20,186.52
GUERRERA, Stephen	Custodian	38,507.96
GUTH II, Eugene	Music Teacher	30,921.00
GUYRE, Lynne	Teacher	44,237.19
HALL, Suzanne	Food Service Assistant	1,794.00
HAMEL, Sarah	Special Education Aide	16,984.15
HANSON, Kathleen	Art Teacher	63,849.59
HARTMANN, Jerrian	Treasurer	3,000.00
HASKELL, Jodi	Substitute	1,215.00
HAYNES, Melissa	Special Education Teacher	46,086.02
HEIKKILA, Deborah	Food Service Manager	18,810.39
HENDERSON, Kiley	Substitute	680.80
HETT, Susan	Teacher	58,675.46
HIGGINS, Hallie	Substitute	85.20
HOPPE, Erin	Teacher	60,367.00
HUESTIS, Sara	School Board Member	2,000.00
JENKINS, Heather	Teacher	67,066.44
JOHNSON, Joanne	Food Service Assistant	8,216.00
JOHNSON, Maura	Speech Therapist	20,537.80
KENDALL, Elizabeth	Educational Aide	6,415.47
KLANCHESSER, Gail	Substitute	163.30
LEACH, Marcia	Substitute	2,288.29

LYCZAK, Anne	ESOL Service Provider	6,586.00
LYONS, Joan	Substitute	85.20
MAYER, Ann	School Board Member	2,000.00
MAYER, Jessica	Tutor/Substitute	25,727.56
MCKENNA, Dana	Extended School Year	1,888.96
MEIMAN, Leanne	Music Teacher	33,489.78
MISIASZEK, Maryann	Nurse	58,782.06
MOARATTY, Kristin	Special Education Aide	20,565.20
MONTGOMERY, Samantha	Substitute	595.40
MOORE, Aidan	Boys' Baseball Coach	1,600.00
MORAN, Corey	Custodian	4,463.92
MURDACH, Charles	Boys' Soccer Coach	1,600.00
MURRAY, Kelsey	Special Education Aide	17,901.30
NASON, Ashley	Teacher	41,467.81
NORTON, Steven	Teacher	71,499.24
O'BRIEN, Sarah	Substitute	512.70
PARKINSON, Janet	Junior High Track Coach	1,600.00
PENACHO, Coleen	Supervisor of the Checklist	50.00
PHILBRICK, Joseph	Supervisor of the Checklist	50.00
PITTS, Janice	Special Education Aide	19,882.20
PRATT, Sheila	Substitute	9,883.30
PRIETO, Andrea	Teacher	69,977.84
RICCI, Kathleen	Educational Aide	17,680.27
RICHARDSON, Jessica	Special Education Teacher	43,756.64
ROBINSON, Marsha	Junior High Assistant Track Coach	550.00
SANFORD, Brianna	Educational Aide - Title II	240.00
SHERRILL, Tracy	Teacher	70,698.38
SIMEONE, Barbara	Special Education Aide	8,804.52
SIMONS, Katherine	Teacher	60,121.46
SINCLAIR, Corinne	Special Education Teacher	52,998.46
SINCLAIR, Erin	Teacher	53,055.26
SINCLAIR, Timothy	Extended School Year	2,800.00
SMITH, Elizabeth	Food Service Assistant	17,888.89
SMITH, Peter	Principal	132,054.17
SOMMERS, Beth	Coordinator	59,931.21
SOUTHWORTH, Thomas	Data Coordinator Stipend	1,500.00
STILES, Amanda	Special Education Aide	14,062.08
SYPHERS, Kristen	Substitute	2,565.00
TAGUE, Sandra	School Board Member	2,000.00

TEEDEN, Lauren	Teacher	49,703.20
THOMPSON, Jacqueline	Substitute	1,440.00
VALCICH, Ian	Substitute	595.60
VOGEL, Christine	Teacher	46,798.70
VON BURN, Teegan	Assistant Principal	82,774.34
WALSH, Patrick	School Board Member	2,500.00
WINSOR, Kerrie	Substitute	6,872.80
WYMAN, Effie	Special Education Aide	17,340.40



GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT
REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT
REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

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INDEPENDENT AUDITOR'S REPORT

Greenland, New Hampshire, School Board
Greenland, New Hampshire, School District
Greenland, NH 03840

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District (the "District") as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Greenland, New Hampshire School District as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Partial Comparative Information

We have previously audited the District's 2016 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 15, 2016. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2016 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Greenland, New Hampshire, School District's basic financial statements. The additional information included in the other financial information section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "BJHC PC". The letters are stylized and slanted.

Topsfield, Massachusetts
November 28, 2017

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2017

The following is the Management Discussion and Analysis Report for the Greenland, New Hampshire, School District (the "District") for the fiscal year ended June 30, 2017. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the administration. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

The District's administration is responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles in the U.S. (GAAP). The administration also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Greenland, New Hampshire, School District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements comprise of three (3) components:

1. Government-wide financial statements;
2. Fund financial statements; and
3. Notes to the basic financial statements.

Government-Wide Financial Statements

The District's annual report includes two (2) government-wide financial statements. These statements provide both long-term and short-term information about the school's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the District-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as the District tax appropriation or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net position changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's activities or functions on revenues provided by the District's taxpayers.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

(Continued)

Both government-wide financial statements distinguish governmental activities of the District that are periodically supported by taxes and intergovernmental revenues, such as state-wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

- **Governmental Funds** - Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using a modified accrual method of accounting which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs.

The District adopts an annual budget for its General Fund, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and School Administrative Unit No. 50, and the decision of the Greenland, New Hampshire, School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with the budget adopted and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The other governmental funds are comprised of the special revenue funds, which consist of the expendable trust, food service and public and private grants.

- **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Notes to the Financial Statements

The accompanying notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

(Continued)

Government-Wide Financial Analysis

Statements of Net Position

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

**Statements of Net Position
June 30, 2017 and 2016**

	2017	2016
CURRENT AND OTHER ASSETS:		
Capital assets	\$ 4,544,289	\$ 4,833,880
Other assets	617,826	775,668
Cash equivalents restricted as to use	409,869	353,189
 TOTAL ASSETS	 5,571,984	 5,962,737
 <u>LIABILITIES AND NET POSITION (DEFICIT)</u>		
CURRENT AND OTHER LIABILITIES:		
Current portion of general obligation bonds	320,000	325,000
Other liabilities	31,973	207,239
GENERAL OBLIGATION BONDS -		
Net of current portion	1,600,000	1,920,000
LONG-TERM LIABILITIES -		
Pension benefits payable	4,584,552	3,372,064
TOTAL LIABILITIES	6,536,525	5,824,303
DEFERRED INFLOWS OF RESOURCES -		
Related to pensions	139,891	270,890
NET POSITION:		
Invested in capital assets	2,624,289	2,588,880
Restricted	416,525	360,075
Unrestricted	(3,244,951)	(3,081,411)
 Total net position (deficit)	 \$ (204,137)	 \$ (132,456)

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

(Continued)

**Statements of Activities
For the Years Ended June 30, 2017 and 2016**

Revenue	2017	2016
General revenues:		
District property taxes	\$6,836,605	\$6,762,462
Intergovernmental	2,292,594	2,218,308
Interest and other income	36,491	26,148
	<u>9,165,690</u>	<u>9,006,918</u>
Expenses		
Program expenses:		
Instruction	6,358,802	5,997,765
Support services:		
Student	451,248	373,334
Instructional	218,586	219,806
General administration	390,907	368,811
School administration	421,606	270,722
Operation and maintenance of plant	525,561	493,988
Student transportation	316,953	314,014
Centralized services	40,463	11,194
Food service	46,318	43,041
Interest	89,914	104,051
Facilities	58,489	13,196
Depreciation	318,524	315,665
Total governmental activities	<u>9,237,371</u>	<u>8,525,587</u>
Change in net position	(71,681)	481,331
Beginning net position (deficit)	<u>(132,456)</u>	<u>(613,787)</u>
Net position (deficit), ending	<u>\$ (204,137)</u>	<u>\$ (132,456)</u>

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. At the close of the most recent fiscal year, total net position was \$(204,137), a decrease of \$71,681 from the prior year.

The largest portion of net position, \$2,624,289, reflects the District's investment in capital assets (e.g. land, buildings and improvements, machinery, equipment and furnishings, and books); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

(Continued)

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements.

General Fund Budgetary Highlights

- The District's liabilities exceeded its assets by \$204,137 (net position) for the fiscal year reported. This compares to the previous year when the liabilities exceeded assets by \$132,456.
- The District had total revenue of \$9,165,690 of which \$6,836,605 came from the collection of district taxes. Total revenues increased by \$158,772 from last year's revenue.
- The District had total expenditures of \$9,237,371 which is a \$711,784 increase from last year. The increase in expenditures is primarily attributed to the increase in instruction.
- At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$579,197 or 6.2% of total general fund expenditures including transfers.
- Total liabilities of the District decreased by \$167,287 to \$26,184 during the year. The decrease in liabilities is primarily attributed to accounts payable.

The unreserved fund balance of the General Fund increased by \$17,654 during this current fiscal year.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

(Continued)

Long Term Obligations

At June 30, 2017, the District had total bonded debt outstanding of \$1,920,000.

General Obligation Bonds
For the years ended June 30,

	2017	2016	% Change
2003; Serial Bonds through August 2022	\$1,920,000	\$2,245,000	(14.5)

At year end District bonds decreased by 14.5% over the prior year as shown above due to a \$325,000 debt payment made during the past fiscal year.

Compensated absences, determined in accordance with contractual agreements, increased from \$47,757 to \$48,290.

Additional information on long term obligations can be found in the footnotes to the financial statements.

Expendable Trust Funds

The District maintains four expendable trust funds, (which are held by the Trustees of the Trust Fund):

Expendable Trust Funds
June 30,

	2017	2016
Tuition	\$ 290,946	\$ 290,841
Building & Grounds	92,920	61,346
Special Education	25,000	-
School Insurance	1,003	1,002
Total	<u>\$ 409,869</u>	<u>\$ 353,189</u>

The increase in the value of the Expendable Trust Funds was due to rental income deposited to the Building & Grounds account and the Special Education deposit.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

(Continued)

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the District.

- The Northeast Region Consumer Price Index (CPI) for June 2017 was 259.3, a 3.8 increase from June 2016.
- Student enrollment based on average daily membership (ADM) was 378, an increase of 3 students, from June 2016.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to James Katkin, Business Administrator, Greenland, New Hampshire, School District, 48 Post Road, Greenland, NH 03840.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2017

(With partial comparative information as of June 30, 2016)

ASSETS	Governmental Activities	
	2017	2016
CURRENT ASSETS:		
Cash	\$ 602,505	\$ 736,210
Due from other governments	6,095	16,103
Due from other funds	5,807	13,692
Accounts Receivable - Other	1,425	8,277
Inventories	1,994	1,386
Total current assets	617,826	775,668
CASH EQUIVALENTS RESTRICTED AS TO USE	409,869	353,189
CAPITAL ASSETS -		
Net of accumulated depreciation	4,544,289	4,833,880
DEFERRED OUTFLOWS OF RESOURCES -		
Related to pensions	900,295	-
TOTAL ASSETS	6,472,279	5,962,737
<u>LIABILITIES AND NET POSITION (DEFICIT)</u>		
CURRENT LIABILITIES:		
Current portion of general obligation bonds	320,000	325,000
Accounts payable	21,570	193,547
Due to other funds	10,403	13,692
Total current liabilities	351,973	532,239
GENERAL OBLIGATION BONDS -		
Net of current portion	1,600,000	1,920,000
LONG-TERM LIABILITIES -		
Pension benefits payable	4,584,552	3,372,064
Total liabilities	6,536,525	5,824,303
DEFERRED INFLOWS OF RESOURCES -		
Related to pensions	139,891	270,890
NET POSITION:		
Invested in capital assets	2,624,289	2,588,880
Restricted	416,525	360,075
Unrestricted	(3,244,951)	(3,081,411)
Total net position (deficit)	\$ (204,137)	\$ (132,456)

The accompanying notes are an integral part of these financial statements

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017
(With partial comparative information for the year ended June 30, 2016)

Government Activities:	Expenses	Charge for Expenses	Grants	Net 2017	Net 2016
Instruction	\$ 6,420,848	\$ -	\$ (62,046)	\$ 6,358,802	\$ 5,997,765
Support services:					
Student services	451,248	-	-	451,248	373,334
Instructional	218,586	-	-	218,586	219,806
General administration - district	390,907	-	-	390,907	368,811
School administration	421,606	-	-	421,606	270,722
Operation and maintenance of plant	525,561	-	-	525,561	493,988
Student transportation	316,953	-	-	316,953	314,014
Centralized services	40,463	-	-	40,463	11,194
Food service	108,830	(62,512)	-	46,318	43,041
Interest	89,914	-	-	89,914	104,051
Facilities	58,489	-	-	58,489	13,196
Depreciation	318,524	-	-	318,524	315,665
Total government activities	9,361,929	(62,512)	(62,046)	9,237,371	8,525,587
General Revenues:					
District property taxes				6,836,605	6,762,462
Intergovernmental				2,292,594	2,218,308
Interest and other				36,491	26,148
Total general revenues				9,165,690	9,006,918
CHANGE IN NET POSITION				(71,681)	481,331
NET POSITION (DEFICIT) AT BEGINNING OF YEAR				(132,456)	(613,787)
NET POSITION (DEFICIT) AT END OF YEAR				\$ (204,137)	\$ (132,456)

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2017

(With partial comparative information for the year ended June 30, 2016)

	Governmental Fund Types			Total Governmental 2017	Total Governmental 2016
	General	Special Revenue	Expendable Trust		
ASSETS:					
Cash	\$ 602,505	\$ -	\$ -	\$ 602,505	\$ 736,210
Cash equivalents restricted as to use	-	-	409,869	409,869	353,189
Due from other governments	306	5,789	-	6,095	16,103
Due from other funds	1,145	4,662	-	5,807	13,692
Account Receivable - Other	1,425	-	-	1,425	8,277
Inventories	-	1,994	-	1,994	1,386
TOTAL ASSETS	\$ 605,381	\$ 12,445	\$ 409,869	\$ 1,027,695	\$ 1,128,857
LIABILITIES & FUND BALANCE:					
Liabilities:					
Accounts payable	\$ 21,522	\$ 48	\$ -	\$ 21,570	\$ 193,547
Due to other funds	4,662	5,741	-	10,403	13,692
TOTAL LIABILITIES	26,184	5,789	-	31,973	207,239
Fund Balance:					
Reserved for special purpose	-	6,656	409,869	416,525	360,075
Unreserved	579,197	-	-	579,197	561,543
TOTAL FUND BALANCE	579,197	6,656	409,869	995,722	921,618
TOTAL LIABILITIES AND FUND BALANCE	\$ 605,381	\$ 12,445	\$ 409,869	\$ 1,027,695	\$ 1,128,857
Total governmental fund balance				\$ 995,722	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds					4,544,289
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds					(1,920,000)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds - pension benefits payable					(4,584,552)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds					
Deferred outflows of resources related to pensions					900,295
Deferred inflows of resources related to pensions					(139,891)
Total net position (deficit) - governmental funds				\$ (204,137)	

The accompanying notes are an integral part of these financial statements

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2017

(With partial comparative information for the year ended June 30, 2016)

	Governmental Fund Types		Fiduciary Fund		Account Group
					General
	General	Special Revenue	Expendable Trusts		Long-Term Debt
Cash	\$ 602,505	\$ -	\$ -	\$ -	\$ -
Cash equivalents restricted as to use	-	-	409,869		-
Due from other governments	306	5,789	-		-
Due from other funds	1,145	4,662	-		-
Accounts Receivable - Other	1,425	-	-		-
Inventories	-	1,994	-		-
Amount to be provided for employee compensated absences	-	-	-		48,290
Amount to be provided for retirement of long-term debt	-	-	-		1,920,000
TOTAL ASSETS	\$ 605,381	\$ 12,445	\$ 409,869	\$ 1,968,290	
LIABILITIES & FUND BALANCE:					
Liabilities:					
Accounts payable	\$ 21,522	\$ 48	\$ -	\$ -	
Due to other funds	4,662	5,741	-		-
Employee compensated absences	-	-	-		48,290
Bonds payable	-	-	-		1,920,000
TOTAL LIABILITIES	26,184	5,789	-	1,968,290	
Fund Balance:					
Reserved	-	6,656	409,869		-
Unreserved	579,197	-	-		-
TOTAL FUND BALANCE	579,197	6,656	409,869	-	
TOTAL LIABILITIES AND FUND BALANCE	\$ 605,381	\$ 12,445	\$ 409,869	\$ 1,968,290	

The accompanying notes are an integral part of these financial statements

Totals			
(Memorandum Only)			
2017		2016	
\$	602,505	\$	736,210
	409,869		353,189
	6,095		16,103
	5,807		13,692
	1,425		8,277
	1,994		1,386
	48,290		47,757
	1,920,000		2,245,000
\$	2,995,985	\$	3,421,614

\$	21,570	\$	193,547
	10,403		13,692
	48,290		47,757
	1,920,000		2,245,000
	2,000,263		2,499,996

	416,525		360,075
	579,197		561,543
	995,722		921,618
\$	2,995,985	\$	3,421,614

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEAR ENDED JUNE 30, 2017
(With partial comparative information for the year ended June 30, 2016)

	Governmental Fund Types		Fiduciary Fund
	General	Special	Expendable
	Fund	Revenue	Trusts
REVENUE:			
District tax appropriation	\$ 6,836,605	\$ -	\$ -
Intergovernmental	2,292,594	49,793	-
Food and milk sales	-	62,512	-
Other	25,211	12,253	11,280
TOTAL REVENUE	9,154,410	124,558	11,280
EXPENDITURES:			
Instruction	6,250,815	37,107	-
Supporting Services:			
Student services	439,789	-	-
Instructional	204,777	7,440	-
General administrative-SAU level	390,555	-	-
School administrative	405,785	-	-
Student transportation	316,953	-	-
Centralized services	40,074	-	-
Operation of plant	514,318	-	-
Food service	-	106,195	-
Facility expenses	87,422	-	-
Debt-service - interest	89,914	-	-
Debt-service - principal	325,000	-	-
TOTAL EXPENDITURES	9,065,402	150,742	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	89,008	(26,184)	11,280
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	25,954	45,400
Operating Transfers Out	(71,354)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(71,354)	25,954	45,400
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	17,654	(230)	56,680
FUND BALANCE AT BEGINNING OF YEAR	561,543	6,886	353,189
FUND BALANCE AT END OF YEAR	\$ 579,197	\$ 6,656	\$ 409,869

The accompanying notes are an integral part of these financial statements

Totals	
(Memorandum Only)	
2017	2016
\$ 6,836,605	\$ 6,762,462
2,342,387	2,277,058
62,512	64,003
48,744	37,571
9,290,248	9,141,094
6,287,922	6,136,694
439,789	380,414
212,217	223,502
390,555	368,900
405,785	276,300
316,953	314,014
40,074	11,379
514,318	499,582
106,195	108,528
87,422	69,398
89,914	104,051
325,000	325,000
9,216,144	8,817,762
74,104	323,332
71,354	125,118
(71,354)	(125,118)
-	-
74,104	323,332
921,618	598,286
\$ 995,722	\$ 921,618

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2017

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
District tax appropriation	\$ 6,762,462	\$ 6,836,605	\$ 74,143	\$ -	\$ -	\$ -
Intergovernmental	2,362,809	2,292,594	(70,215)	57,200	49,793	(7,407)
Food and milk sales	-	-	-	65,000	62,512	(2,488)
Other revenue	32,900	25,211	(7,689)	-	12,253	12,253
TOTAL REVENUE	9,158,171	9,154,410	(3,761)	122,200	124,558	2,358
EXPENDITURES:						
Instruction	6,426,963	6,250,815	176,148	52,598	37,107	15,491
Support services:						
Student services	348,072	439,789	(91,717)	-	-	-
Instructional	250,968	204,777	46,191	-	7,440	(7,440)
General admin. - district level	380,793	390,555	(9,762)	-	-	-
School administrative	287,691	405,785	(118,094)	-	-	-
Student transportation	310,862	316,953	(6,091)	-	-	-
Centralized services	17,181	40,074	(22,893)	-	-	-
Operation of plant	516,411	514,318	2,093	-	-	-
Food service	-	-	-	114,110	106,195	7,915
Facility expenses	35,760	87,422	(51,662)	-	-	-
Debt service - interest	104,108	89,914	14,194	-	-	-
Debt service - principal	325,000	325,000	-	-	-	-
TOTAL EXPENDITURES	9,003,809	9,065,402	(61,593)	166,708	150,742	15,966
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	154,362	89,008	(65,354)	(44,508)	(26,184)	18,324
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	25,954	25,954
Operating transfers out	(95,400)	(71,354)	24,046	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(95,400)	(71,354)	24,046	-	25,954	25,954
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	58,962	17,654	(41,308)	(44,508)	(230)	44,278
FUND BALANCE AT BEGINNING OF YEAR	561,543	561,543	-	6,886	6,886	-
FUND BALANCE AT END OF YEAR	\$ 620,505	\$ 579,197	\$ (41,308)	\$ (37,622)	\$ 6,656	\$ 44,278

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 6,762,462	\$ 6,836,605	\$ 74,143
2,420,009	2,342,387	(77,622)
65,000	62,512	(2,488)
32,900	37,464	4,564
9,280,371	9,278,968	(1,403)
6,479,561	6,287,922	191,639
348,072	439,789	(91,717)
250,968	212,217	38,751
380,793	390,555	(9,762)
287,691	405,785	(118,094)
310,862	316,953	(6,091)
17,181	40,074	(22,893)
516,411	514,318	2,093
114,110	106,195	7,915
35,760	87,422	(51,662)
104,108	89,914	14,194
325,000	325,000	-
9,170,517	9,216,144	(45,627)
109,854	62,824	(47,030)
-	25,954	25,954
(95,400)	(71,354)	24,046
(95,400)	(45,400)	50,000
14,454	17,424	2,970
568,429	568,429	-
\$ 582,883	\$ 585,853	\$ 2,970

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Greenland, New Hampshire, School District (the "District") conform to generally accepted accounting principles in the U.S. (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies.

Financial Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school district (Greenland, New Hampshire, School District). The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

The District includes pre-K through grade 8. Students in grades 9-12 attend Portsmouth High School.

Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the District at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activity. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. Fund Financial Statements:

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund form which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the District's major governmental funds:

General Fund - The General Fund is the general operating fund of the District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Capital Projects – The Capital Projects Fund accounts for the financial transactions related to resources that are used for the District's various construction projects.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is made up of Expendable trusts which are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to government fund types.

Measurement Focus

1. Government-Wide Financial Statements:

The District-wide statements are reported using the *economic resources measurement focus*. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the District are included on the Statement of Net Position.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Measurement Focus *(continued)*

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred in flows of resources generally are included on the balance sheet. The statement of revenues, expenditures are changes in fund balances reports on the sources (i.e. revenues and other financing sources) and used (i.e. expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reports on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 4). Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements are met, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes available as an advance, interest, tuition, grants, and student fees.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Basis of Accounting (continued)

2. **Unearned Revenue:**

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

3. **Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measureable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The District's budget represents functional appropriations as authorized by annual District meetings. The school board may transfer funds between operating categories, as they deem necessary. The District adopts its budget under state regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair values as of the date received. The District maintains a capitalization threshold of \$25,000. The District does not possess any infrastructure or intangible assets. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Buildings and improvements	30
Equipment and fixtures	5-7
Software and technology infrastructure	5

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Impairment of Long-Lived Assets

In accordance with accounting principles generally accepted in the United States of America, the District has given consideration to the impairment of their long-lived assets in its presentation of these financial statements. At June 30, 2017, the District has not recognized any reduction in the carrying value of its property.

Inventories

Inventories consist of food and kitchen supplies that are stated at the lower of cost or market value.

Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the Administrative Unit plans to pay these costs from future resources. Accordingly, no amount has been accrued for sick pay at June 30, 2017.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Pensions

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Net Position (continued)

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Policy

The District has segregated fund balance into five classifications: Non-spendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- Non-spendable Fund Balance: Amounts that are not in a spendable form or are required to be maintained intact.
- Restricted Fund Balance: Amounts that can only be spent for specific purposes stipulated by external resource providers or by enabling legislation.
- Committed Fund Balance: Amounts that can be used only for specific purposes determined by a formal action of the District's highest level of decision making authority (the Annual District Meeting). Commitments may be changed or lifted only by taking the same formal action that imposed the constraint originally. The action must be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- Assigned Fund Balance: Amounts the District intends to use for a specific purpose; intent can be expressed by the School Board or by an official or body to which the School Board delegates the authority.
- Unassigned Fund Balance: Amounts that are available for any purpose; these amounts are reported only in the General Fund, with the exception of any deficit fund balance of another governmental fund.

The School Board's policy is to return to the Town of Greenland, any "Unassigned" fund balance at fiscal year-end, to be used to offset the subsequent fiscal year's tax rate.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Prior Period Comparative Financial Information

The basic financial statements include certain prior-year partial comparative information in total but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2016, from which the summarized information was derived.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Management's Review

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through November 28, 2017, the date the financial statements were available to be issued.

2. CASH AND CASH EQUIVALENTS:

The District's cash equivalents are considered to be cash on hand, demand deposits, and cash equivalents with original maturities of three months or less from the date of acquisition.

State regulations require all funds belonging to the District be deposited in solvent banks within the state, except funds that may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2017, the bank balances were \$1,094,240 of which \$250,000 was covered by depository insurance. At June 30, 2017, \$409,869 was deposited in money market accounts and was restricted as to use.

3. CAPITAL ASSETS:

At June 30, 2017 and 2016, capital assets are as follows:

	2017	2016
Land, buildings, and building improvements	\$ 8,695,240	\$ 8,695,240
Equipment and fixtures	140,093	111,160
Software and technology infrastructure	46,635	46,635
Total capital assets	8,881,968	8,853,035
Less accumulated depreciation	4,337,679	4,019,155
Net capital assets	\$ 4,544,289	\$ 4,833,880

Depreciation expense for the years ended June 30, 2017 and 2016 totaled \$318,524 and \$315,665, respectively.

4. PROPERTY TAXES:

Property taxes levied to support the Greenland, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under state statutes, the Town of Greenland, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under state statutes.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

5. GENERAL LONG-TERM DEBT:

General governmental liabilities for retirement of long-term debts are accounted for in the general long-term debt group, except for general obligation debt intended to be serviced by the earnings of an enterprise fund. Amounts due in future periods on long-term debt recorded in the account group are provided by appropriation each year.

At June 30, 2017, the general long-term debt of the District consists of:

2003 Serial Bonds, due in annual installments of \$325,000 through August, 2016, and \$320,000 through August, 2022, with variable interest (4.44% at June 30, 2017)	\$1,920,000
--	-------------

Principal payments with terms in excess of one year mature as follows:

June, 2017	\$ 320,000
2018	320,000
2019	320,000
2020	320,000
2021	320,000
Thereafter	<u>320,000</u>
	<u>\$1,920,000</u>

6. CONTINGENT LIABILITIES - FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2017 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the contracting agencies, cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

7. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

8. RESTRICTED NET POSITION:

Restricted Net Position is restricted for the following purposes at June 30, 2017 and 2016:

	2017	2016
Tuition	\$ 290,946	\$ 290,841
Building and grounds	92,920	61,346
Special Education	25,000	-
Food service and other special revenue fund	6,656	6,886
School Insurance	1,003	1,002
Total restricted net position	\$ 416,525	\$ 360,075

9. FUTURE COMMITMENTS:

The District entered into a three year contract with an independent bus company to provide pupil transportation through June 30, 2017. During the year ended June 30, 2017, the District exercised the option to extend the contract for an additional two years, through June 30, 2019. Terms of the contract include minimum payments plus escalators tied to the Consumer Price Index. Related rental expense for the year ended June 30, 2017 was \$316,953. Future minimum estimated payments under this contract as of June 30, 2017 are as follows:

June 30, 2018	\$209,635
2019	214,936

10. DEFINED BENEFIT PENSION PLAN:

Greenland School District adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and the related GASB Statement No. 71 *Pension transition for Contributions Made Subsequent to the Measurement Date* – and amendment of GASB Statement No. 68. This implementation allows the District to report its proportionate share of collective net pension liability, deferred inflows of resources and deferred outflows of resources, and pension expense and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees less that the pension plan's fiduciary net position on the financial statements.

A. Plan Description

Substantially all Greenland School employees participate in the State of New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups: State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, NH, 03301.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

10. DEFINED BENEFIT PENSION PLAN: (Continued)

A. Plan Description (Continued)

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

<u>Years of creditable service as of January 1, 2012</u>	<u>Minimum age</u>	<u>Minimum Service</u>	<u>Benefit multiplier</u>
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the New Hampshire State Legislature.

B. Actuarial Assumptions

The total pension liabilities in the July 1, 2015 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	5.6% average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

C. Long-Term Rates of Return

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building-block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

10. DEFINED BENEFIT PENSION PLAN: (Continued)

C. Long-Term Rates of Return *(continued)*

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50	4.50
Total domestic equity	30.00	
Int'l Equities (unhedged)	13.00	4.75
Emerging Int'l Equities	7.00	6.25
Total international equity	20.00	
Core bonds	5.00	0.64
Short duration	2.00	(0.25)
Global Multi-Sector Fixed Income	11.00	1.71
Absolute Return Fixed Income	7.00	1.08
Total fixed income	25.00	
Private equity	5.00	6.25
Private debt	5.00	4.75
Opportunistic	5.00	3.68
Total alternative investments	15.00	
Real estate	10.00	3.25
Total	100.00%	

D. Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net positions was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

10. DEFINED BENEFIT PENSION PLAN: (Continued)

E. Sensitivity Analysis

The following table provides the sensitivity of the District's proportionate share of the net pension liability for the pension plan, calculated using the discount rate for the Plan. In particular, the table presents the District's proportionate share of the net pension liability at June 30, 2016 assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the single discount rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount rate	6.25%	7.25%	8.25%
District's proportionate share of the net pension liability	\$ 5,890,837	\$ 4,584,552	\$ 3,501,196

F. Pension Liabilities and Pension Expense

At June 30, 2017, the District reported a liability of \$4,584,552 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. The District's proportion of the net pension liability was based on actual contributions by the District during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2016, the District's proportion was approximately 0.0862 percent, which was an increase of 0.0011 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$489,912.

G. Future Recognition of Deferred Outflows of Resources and Deferred Inflows of Resources

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the collective pension expense as follows:

Year Ended June 30,	Amount
2017	142,369
2018	142,369
2019	246,921
2020	217,452
2021	11,293
Thereafter	-

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
(CONTINUED)

11. CONTINGENCIES:

The District at times is involved in threatened and actual damage claims against the District, arising in the normal course of business. Management believes that any settlement of these matters will not have a materially adverse effect on the financial position of the District.

12. EMPLOYEE COMPENSATED ABSENCES:

The District does not accrue accumulated unpaid vacation or personal pay in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued vacation and personal pay at June 30, 2017, of \$48,290 for the District is added to the General Long-Term Debt Account Group in accordance with Governmental Accounting Standards.

13. PENSION SCHEDULE:

Schedule of Changes in the District's Proportionate Share of the Net Pension Liability:

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
District's proportion of the net pension liability (asset)	0.0862%	0.0851%	0.0879%	0.0883%
District's proportionate share of the net pension liability (asset)	\$ 4,584,552	\$ 3,372,064	\$ 3,300,903	\$ 3,799,547
District's covered-employee payroll	\$ 3,156,665	\$ 2,806,816	\$ 2,807,877	\$ 2,794,121
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	145.23%	120.14%	117.56%	135.98%
Plan fiduciary net position as a percentage of the total pension liability	58.30%	65.47%	66.32%	59.81%

In accordance with GASB Statement #68 *Accounting and Financial Reporting for Pensions*, the District is required to disclose historical information for each of the prior ten years within a schedule of changes in the District's proportionate share of the net pension liability and schedule of District contributions. The District implemented the provisions of GASB Statement #68 during the year ended June 30, 2015. Accordingly, the historic information has only been represented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2017

	Federal Projects	Private Projects	School Lunch Programs	Totals
ASSETS:				
Due from other governments	\$ 4,596	\$ -	\$ -	\$ 4,596
Inventories	-	-	1,994	1,994
Due from others	-	-	-	-
Due from other funds	-	4,662	-	4,662
TOTAL ASSETS	\$ 4,596	\$ 4,662	\$ 1,994	\$ 11,252
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts payable	\$ 4,596	\$ -	\$ -	\$ 4,596
Due to other funds	-	-	-	-
TOTAL LIABILITIES	4,596	-	-	4,596
Fund Balance:				
Reserved for special purposes	-	4,662	1,994	6,656
TOTAL FUND BALANCE	-	4,662	1,994	6,656
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,596	\$ 4,662	\$ 1,994	\$ 11,252

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Federal Projects	Private Projects	School Lunch Programs	Totals
REVENUES:				
Intergovernmental	\$ 31,533	\$ 500	\$ 17,760	\$ 49,793
Food and milk sales	-	-	62,512	62,512
Contributions and donations	-	12,253	-	12,253
 TOTAL REVENUES	 31,533	 12,753	 80,272	 124,558
EXPENDITURES:				
Food service	-	-	106,196	106,196
Instruction	31,563	13,591	-	45,154
 TOTAL EXPENDITURES	 31,563	 13,591	 106,196	 151,350
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(30)	(838)	(25,924)	(26,792)
OTHER FINANCING SOURCES:				
Increase (Decrease) in Inventory	-	-	608	608
Operating transfers - in	30	-	25,924	25,954
 TOTAL OTHER FINANCING SOURCES	 30	 -	 26,532	 26,562
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	(838)	608	(230)
FUND BALANCE AT BEGINNING OF YEAR	-	5,500	1,386	6,886
FUND BALANCE AT END OF YEAR	\$ -	\$ 4,662	\$ 1,994	\$ 6,656

The accompanying notes are an integral part of these financial statements.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Greenland School Board
Greenland, New Hampshire, School District
Greenland, NH 03840

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District (the "District"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 28, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BJHC PC

Topsfield, Massachusetts
November 28, 2017



**TRANSFER STATION
HOURS OF OPERATION
Wednesday's 8:00 AM – 5:00 PM
Saturday's 8:00 AM – 5:00 PM**

The Town of Greenland requires a dump sticker to be displayed on resident vehicles using the Transfer Station. These are obtained when registering your vehicles – only town residents are allowed to use the facility. If a vehicle is being rented or borrowed, a one-day permit may be obtained from the Town Clerk's office. The Transfer Station is for residential waste only. Businesses are only authorized to use the Transfer Station for recycling paper/cardboard, with a permit.

What is acceptable in the burn pit?

"Brush": Pallets, tree tops, limbs, saplings and tree cuttings to include attached leaves, which are three (3) inches in diameter or less. Any timber, board, or sawn dimensional lumber.

Stumps, yard debris, leaves and grass clippings are not accepted.

ACCEPTED FOR A FEE: televisions, furniture and other small items, electronics, any building materials such as plywood or wafer board, pressed board, drywall, sheet rock, shingles and ceiling tiles.

What is acceptable at the metals pit?

"White Goods": Refrigerators, freezers, (with doors removed), air conditioners, humidifiers, washing machines, clean light iron and other clean light metal. NO pressure vessels of any kind (such as propane tanks, fire extinguishers). To dispose of a refrigerator, air conditioner, freezer or other appliance containing Freon – a Freon removal sticker must be purchased at the Transfer Station for \$20.00 to cover the cost of removal and certification of the Freon.

Recycling in Greenland is Mandatory

Paper, Plastic, Tin & Glass can all be mixed together (all containers should be empty)

Paper: Newspapers and inserts, magazines, junk mail, flattened cardboard, pizza boxes, cereal boxes, office paper, gift wrap, telephone books, paperback books, envelopes, egg cartons, brown bags.

Plastic– all bottles, containers labeled 1 – 7 (caps removed). **Please crush bottles.** Aluminum foil, foil pie plates and cat food cans. **Aluminum beverage cans** must now be separated from other materials. **Please crush cans.**

Glass of any type, color, shape, ceramics, or porcelain can be recycled. Light bulbs or fluorescent bulbs are accepted in a separate location.

PLEASE SEE ATTENDANT FOR ANY AND ALL FEE ITEMS

**HOUSEHOLD HAZARDOUS WASTE – SEMI-ANNUAL COLLECTIONS IN PORTSMOUTH –
WATCH FOR DATES FOR 2018.**

New Hampshire State Library



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